### UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION

In re:	)	Chapter 11
WESTMORELAND COAL COMPANY, et al.,1	)	Case No. 18-35672 (DRJ)
Debtors.	)	(Jointly Administered)
	)	

### GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMERS REGARDING THE DEBTORS' SCHEDULES OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS

Westmoreland Coal Company and the other above-captioned debtors and debtors-in-possession (collectively, the "<u>Debtors</u>") have filed their respective Schedules of Assets and Liabilities (the "<u>Schedules</u>") and Statements of Financial Affairs (the "<u>Statements</u>") in the United States Bankruptcy Court for the Southern District of Texas (the "<u>Court</u>"). The Debtors, with the assistance of their legal and financial advisors, prepared the Schedules and Statements in accordance with section 521 of chapter 11 of title 11 of the United States Code (the "<u>Bankruptcy Code</u>") and rule 1007 of the Federal Rules of Bankruptcy Procedure (the "<u>Bankruptcy Rules</u>").

These Global Notes and Statement of Limitations, Methodology, and Disclaimers Regarding the Debtors' Schedules and Statements of Financial Affairs (the "Global Notes") are incorporated by reference in, and comprise an integral part of, each Debtor's respective Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.

Gary Kohn has signed each set of the Schedules and Statements. Mr. Kohn serves as the Chief Financial Officer for Westmoreland Coal Company and he is an authorized signatory for each of the Debtors in these chapter 11 cases. In reviewing and signing the Schedules and Statements, Mr. Kohn has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors and their legal and financial advisors. Mr. Kohn has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors.

Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at <a href="www.donlinrecano.com/westmoreland">www.donlinrecano.com/westmoreland</a>. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made every reasonable effort to ensure the accuracy and completeness of the Schedules and Statements, subsequent information or discovery may result in material changes to the Schedules and Statements. As a result, inadvertent errors or omissions may exist. For the avoidance of doubt, the Debtors reserve their rights to amend and supplement the Schedules and Statements as may be necessary or appropriate.

The Debtors, and their agents, attorneys, and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein, and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. While commercially reasonable efforts have been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law. In no event shall the Debtors, or their agents, attorneys, and financial advisors, be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, or financial advisors are advised of the possibility of such damages.

### **Global Notes and Overview of Methodology**

- 1. <u>Description of Cases.</u> On October 9, 2018, (the "<u>Petition Date</u>"), each of the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On the Petition Date, an *Order Directing Joint Administration of Chapter 11 Cases* [Docket No. 71] was entered directing joint administration of these chapter 11 cases. Notwithstanding the joint administration of the Debtors' cases for procedural purposes, each Debtor has filed its own Schedules and Statements. On October 18, 2018, the United States Trustee appointed an official committee of unsecured creditors in the Debtors' bankruptcy cases [Docket No. 206]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases. The information provided herein, except as otherwise noted, is reported as of the the Petition Date of each respective Debtor, as appropriate.
- 2. <u>Global Notes Control</u>. These Global Notes pertain to and comprise an integral part of each of the Schedules and Statements and should be referenced in connection with any review thereof. In the event that the Schedules and Statements conflict with these Global Notes, these Global Notes shall control.
- 3. <u>Reservations and Limitations.</u> Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and supplement the

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Schedules and Statements as may be necessary or appropriate. Nothing contained in the Schedules and Statements constitutes a waiver of any of the Debtors' rights or an admission of any kind with respect to these chapter 11 cases, including, but not limited to, any rights or claims of the Debtors against any third party or issues involving substantive consolidation, equitable subordination, or defenses or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable bankruptcy or non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

- (a) **No Admission.** Nothing contained in the Schedules and Statements is intended or should be construed as an admission or stipulation of the validity of any claim against the Debtors, any assertion made therein or herein, or a waiver of the Debtors' rights to dispute any claim or assert any cause of action or defense against any party.
- (b) Recharacterization. Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.
- (c) Classifications. Listing (i) a claim on Schedule D as "secured," (ii) a claim on Schedule E/F as "priority" or "unsecured," or (iii) a contract on Schedule G as "executory" or "unexpired" does not constitute an admission by the Debtors of the legal rights of the claimant or contract counterparty, or a waiver of the Debtors' rights to recharacterize or reclassify such claim or contract.
- (d) Claims Description. Any failure to designate a claim on the Debtors' Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such amount is not "disputed," "contingent," or "unliquidated." Each Debtor reserves all rights to dispute, or assert offsets or defenses to, any claim reflected on its respective Schedules and Statements on any grounds, including, without limitation, liability or classification, or to otherwise subsequently designate such claims as "disputed," "contingent," or "unliquidated" or object to the extent, validity, enforceability, priority, or avoidability of any claim. Moreover, listing a claim does not constitute an admission of liability by the Debtors against which the claim is listed or by any of the Debtors. The Debtors reserve all rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.
- (e) **Estimates and Assumptions.** The preparation of the Schedules and Statements required the Debtors to make reasonable estimates and assumptions with respect to

the reported amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of the Schedules and Statements, and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ from such estimates.

- (f) Causes of Action. Despite reasonable efforts, the Debtors may not have identified all current and potential causes of action the Debtors may have against third parties in their respective Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. The Debtors reserve all rights with respect to any causes of action, and nothing in these Global Notes or the Schedules and Statements should be construed as a waiver of any such causes of action.
- (g) Intellectual Property Rights. Exclusion of certain intellectual property should not be construed as an admission that such intellectual property rights have been abandoned, have been terminated or otherwise expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property rights should not be construed as an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.
- (h) In the circumstance where the Schedules and Statements require information regarding "insiders," the Debtors have included information with respect to certain individuals who served as officers and directors, as the case may be, during the relevant time periods. Such individuals may no longer serve in such capacities. The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed an admission of any fact, right, claim, or defense, and all such rights, claims, and defenses are hereby expressly reserved. Information regarding the individuals listed as insiders in the Schedules and Statements has been included for informational purposes only and such information may not be used for the purposes of determining control of the Debtors, the extent to which any individual exercised management responsibilities or functions, corporate decision-making authority over the Debtors, or whether such individual could successfully argue that he or she is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability or any other purpose.

#### 4. **Methodology.**

(a) Confidential Information. There may be instances in the Schedules and Statements where the Debtors deemed it necessary and appropriate to redact from the public record information such as names, addresses, or amounts. Typically, the Debtors have used this approach because of a confidentiality agreement between

- the Debtors and a third party, for the protection of sensitive commercial information, or for the privacy of an individual.
- (b) Umbrella or Master Agreements. Contracts and leases listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor entity that signed the original umbrella or master agreement. Other Debtors, however, may be liable together with such Debtor on account of such agreements and the Debtors reserve all rights to amend the Schedules and Statements to reflect changes regarding the liability of the Debtors with respect to such agreements, if appropriate.
- (c) **Executory Contracts.** Although the Debtors have made diligent attempts to attribute an executory contract to its rightful Debtor, in certain instances, the Debtors may have inadvertently failed to do so due to the complexity and size of the Debtors' businesses. Accordingly, the Debtors reserve all of its rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G.
- (d) **Duplication.** Certain of the Debtors' assets, liabilities, and prepetition payments may properly be disclosed in multiple parts of the Statements and Schedules. To the extent these disclosures would be duplicative, the Debtors have determined to only list such assets, liabilities and prepetition payments once.
- (e) Net Book Value. In certain instances, current market valuations for individual items of property and other assets are neither maintained by, nor readily available to the Debtors. Accordingly, unless otherwise indicated, the Debtors' Schedules and Statements reflect net book values. Market values may vary, at some times materially, from net book values. The Debtors believe that it would be an inefficient use of estate assets for the Debtors to obtain the current market values of their property. Accordingly, the Debtors have indicated in the Schedules and Statements that the market values of certain assets and liabilities are undetermined. Assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements, or are listed with a zero-dollar value, as such assets have no net book value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset.
- (f) **Undetermined Amounts.** The description of an amount as "unknown," "TBD," or "undetermined" is not intended to reflect upon the materiality of such amount.
- (g) Unliquidated Amounts. Amounts that could not be fairly quantified by the Debtors are scheduled as "unliquidated."

- (h) **Totals.** All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different from the listed total.
- (i) Inventories; Property and Equipment. Inventories consist of materials and supplies and coal inventory. These inventories are valued at the lower of cost or market. Coal inventory costs include labor, supplies, equipment, operating overhead, and transportation costs incurred prior to the transfer of title to customers. Property, plant, equipment and mine development are recorded at cost or at fair value at the date of acquisition in the case of acquired businesses, and are presented net of accumulated depreciation and amortization. Property, plant, and equipment are aggregated in the Debtors' books and records and cannot be segregated easily into the categories required by the Schedules and Statements. All inventories, as well as all property and equipment, are presented without consideration of any statutory or consensual liens.
- (j) Coal Reserves. As of December 31, 2017, the Debtors control an estimated 438 million tons of proven and probable coal reserves located in Montana, North Dakota, Texas, Ohio, and New Mexico. The Debtors have not analyzed the current market value of their owned or leased coal reserves. Except where otherwise noted, the Debtors have reported the book value of all owned pieces of real property, including coal reserves, in Schedule A/B. Certain unexpired coal reserve leases of the Debtors as of the Petition Date that may constitute executory contracts or unexpired leases within the meaning of Bankruptcy Code section 365 are also included in Schedule G, and to the extent that there was an amount outstanding under a coal reserve lease, such as royalties payable, as of the Petition Date, the amount owed to the lessor of the coal reserves has been listed on Schedule E/F.
- (k) Allocation of Liabilities. The Debtors allocated liabilities between the prepetition and postpetition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change.
- (1) Paid Claims. The Debtors have authority to pay certain outstanding prepetition payables pursuant to Court order—as such, outstanding liabilities may have been reduced by any Court-approved postpetition payments made on prepetition payables. Where and to the extent these liabilities have been satisfied, they are not listed in the Schedules and Statements. To the extent the Debtors later pay any amount of the claims listed in the Schedules and Statements pursuant to any orders entered by the Court, the Debtors reserve all rights to amend or supplement the Schedules and Statements or to take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payments for liabilities. Nothing contained herein should be deemed to alter the rights of any party in interest to contest a payment made pursuant to an order of the Court where such order preserves the right to contest.

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- **Intercompany Claims.** As described in the *Debtors' Emergency Motion for Entry* (m) of Interim and Final Orders Authorizing the Debtors to (I) Continue to Operate Their Cash Management System, (II) Honor Certain Prepetition Obligations Related Thereto, (III) Maintain Existing Business Forms, and (IV) Continue to Perform Intercompany Transactions [Docket No. 16] (the "Cash Management Motion"), the Debtors maintain business relationships with each Debtor and non-Debtor entity, conducting transactions from time to time that result in intercompany receivables and payables and/or are on account of capital contributions, equity investments, or distributions on account of equity investments. Prepetition receivables and payables among the Debtors in these chapter 11 cases and their non-Debtor affiliates are reported on Schedule A/B and Schedule E/F, respectively, per the Debtors' books and records. The listing of any amounts with respect to such receivables and payables is not, and should not be construed as, an admission of the characterization of such balances as debt, equity, or otherwise. For the avoidance of doubt, the Debtors reserve all rights, claims, and defenses in connection with any and all intercompany receivables and payables, including with respect to the characterization of intercompany claims, loans, and notes.
- (n) Guarantees and Other Secondary Liability Claims. The Debtors have exercised reasonable efforts to locate and identify guarantees of their executory contracts, unexpired leases, secured financings, and other such agreements. Where guarantees have been identified, they have been included in the relevant Schedules E/F, G and H for the affected Debtor. The Debtors may have inadvertently omitted guarantees embedded in their contractual agreements and may identify additional guarantees as they continue to review their books and records and contractual agreements. The Debtors reserve their rights, but is not required, to amend the Schedules and Statements if additional guarantees are identified.
- (o) **Excluded Assets and Liabilities.** The Debtors have potentially excluded the following categories of assets and liabilities from the Schedules and Statements, including, without limitation, certain employee benefit accruals, tax accruals, accrued accounts payable, goodwill and investments in the subsidiaries. Other immaterial assets and liabilities may also have been excluded.
- (p) Liens. The inventories, property and equipment listed in the Schedules and Statements are presented without consideration of any liens.
- (q) Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars.
- (r) Setoffs. The Debtors routinely incur setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur due to a variety of transactions or disputes including, but not limited to, intercompany transactions, counterparty settlements, pricing discrepancies, credits, rebates, returns, refunds, and negotiations and/or disputes between the Debtors and their customers and/or suppliers. These normal, ordinary course setoffs and nettings are common to the industry. Due to the voluminous nature of setoffs and nettings, it would be unduly

burdensome and costly for the Debtors to list each such transaction. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not independently accounted for, and as such, are or may be excluded from the Debtors' Schedules and Statements. In addition, some amounts listed in the Schedules and Statements may have been affected by setoffs or nettings by third parties of which the Debtors are not yet aware and/or of which the Debtors have approved to effectuate in the claims process of their chapter 11 cases. The Debtors reserve all rights to challenge any setoff and/or recoupment rights that may be asserted.

#### 5. Specific Schedules Disclosures.

<u>Schedules Summary</u>. Except as otherwise noted, the asset totals represent amounts as of September 30, 2018 and liability information provided herein represents the Debtors' liabilities as of the Petition Date.

For financial reporting purposes, the Debtors and certain of their non-Debtor affiliates ordinarily prepare consolidated financial statements. Unlike the consolidated financial statements, the Schedules reflect the assets and liabilities of each Debtor on a nonconsolidated basis. Accordingly, the totals listed in the Schedules will likely differ, at times materially, from the consolidated financial reports prepared by the Debtors for financial reporting purposes or otherwise.

The Schedules do not purport to represent financial statements prepared in accordance with GAAP, nor are they intended to be fully reconciled with the financial statements of each Debtor. Certain write-downs, impairments, and other accounting adjustments may not be reflected in the Schedules. Additionally, the Schedules contain unaudited information that is subject to further review and potential adjustment, and reflect the Debtors' reasonable best efforts to report the assets and liabilities of each Debtor on an unconsolidated basis. Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date or at any time before the Petition Date. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent as of the Petition Date or at any time before the Petition Date.

(a) Schedule A/B, Parts 1 and 2 – Cash and Cash Equivalents; Deposits and Prepayments. Details with respect to the Debtors' cash management system and bank accounts are provided in the Debtors' Cash Management Motion and the interim order of the Court granting the Cash Management Motion [Docket No. 83].

Additionally, the Court, pursuant to the Final Order (I) Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Companies from Altering, Refusing, or Discontinuing Services, and (III) Approving the Debtors' Proposed Procedures for Resolving Additional Assurance Requests [Docket No. 176], has authorized the Debtors to provide adequate assurance deposit, in the aggregate amount of \$729,000. Such deposits are not listed on Schedule A/B, Part 2, which has been prepared as of the

- Petition Date. Bank account balances listed in Part 1 represent the balance as of October 8, 2018.
- (b) Schedule A/B, Part 4 Investments; Non-Publicly Traded Stock and Interests in Incorporated and Unincorporated Businesses, including any Interest in an LLC, Partnership, or Joint Venture. Ownership interests in subsidiaries, partnerships, and joint ventures have been listed in Schedule A/B, Part 4, as undetermined amounts on account of the fact that the fair market value of such ownership is dependent on numerous variables and factors, and may differ significantly from their net book value.
- (c) Schedule A/B, Part 7 Office Furniture, Fixtures, and Equipment; and Collectibles. Dollar amounts are presented net of accumulated depreciation and other adjustments. Due to the volume, the individual fixed asset schedules have not been included in Part 7. However, those fixed asset schedules are available upon request.
- (d) Schedule A/B, Part 8 Machinery, equipment, & vehicles. Dollar amounts are presented net of accumulated depreciation and other adjustments. Due to the volume, the individual fixed asset schedules have not been included in Part 8. However, those fixed asset schedules are available upon request.
- (e) Schedule A/B, Part 9 Real Property. For those Debtors that own real property, such owned real estate is reported at book value, net of accumulated depreciation. The Debtors may have listed certain assets as real property when such assets are in fact personal property, or the Debtors may have listed certain assets as personal property when such assets are in fact real property. Buildings and land improvements are listed on Schedule A/B, Part 9, independent of whether the real property to which the building or land improvement is connected is Debtor-owned property. The Debtors reserve all of their rights to re-categorize and/or recharacterize such asset holdings to the extent the Debtors determine that such holdings were improperly listed.

Coal property indicates coal that is yet to be mined and exists unprocessed on or below the earth's surface in its natural state. Due to the interwoven nature of yet to be mined coal and real property, the Debtors have included coal property on Schedule A/B, Part 9. The Debtors take no position as to whether coal property should be considered real property for the purposes of Schedule A/B, Part 9. Additionally, due to the continuous flux in value of mined versus unmined coal property and the numerous tracts of coal and real property owned by the Debtors, the Debtors do not, as a matter of course, assign a separate net book value to each piece of coal and real property. Therefore, the net book property values are listed in summary fashion on Schedule A/B, Part 9.

(f) Schedule A/B, Part 11 – All Other Assets. Dollar amounts are presented net of impairments and other adjustments.

Other Contingent and Unliquidated Claims or Causes of Action of Every Nature, including Counterclaims of the Debtors and Rights to Setoff Claims. In the ordinary course of their businesses, the Debtors may have accrued, or may subsequently accrue, certain rights to counter-claims, cross-claims, setoffs, credits, rebates, or refunds with their customers and suppliers, or potential warranty claims against their suppliers. Additionally, certain of the Debtors may be party to pending litigation in which such Debtor has asserted, or may assert, claims as a plaintiff or counter-claims and/or cross-claims as a defendant. Because such claims are unknown to the Debtors and not quantifiable as of the Petition Date, they are not listed on Schedule A/B, Part 11.

Interests in Insurance Policies or Annuities. A list of Debtors' insurance policies and related information is available in the Debtors' Emergency Motion for Entry of Interim and Final Orders Authorizing the Debtors to (I) Continue Insurance Policies Entered into Prepetition and Satisfy Prepetition Obligations Related Thereto, (II) Renew, Amend, Supplement, Extend, or Purchase Insurance Policies, (III) Honor the Terms of the Premium Financing Agreement and Pay Premiums Thereunder, and (IV) Enter into New Premium Financing Agreements in the Ordinary Course of Business [Docket No. 7] (the "Insurance Motion") and the interim order of the Court granting the Insurance Motion [Docket No. 74]. The Debtors believe that there is little or no cash value to the vast majority of such insurance policies. Such policies have all been included on Schedule A/B, Part 11, with values listed as "undetermined."

Intercompany receivables reflect the balance as of October 8, 2018.

(g) Schedule D – Creditors Who Have Claims Secured by Property. Except as otherwise agreed pursuant to a stipulation or order entered by the Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim.

The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable agreements and other related relevant documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. In certain instances, some of the Debtors may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities.

The Debtors have not included on Schedule D parties that may believe such claims are secured through setoff rights or inchoate statutory lien rights. Although there

are multiple parties that hold a portion of the debt included in the secured facilities, only the administrative agents have been listed for purposes of Schedule D.

As of May 21, 2018, the Debtors Westmoreland Coal Company and Westmoreland San Juan Holdings, Inc., and non-Debtor Prairie Mines & Royalty ULC were borrowers under a bridge loan facility (the "Bridge Loan Facility") secured by a first-lien security interest in substantially all of the Debtors' U.S. and Canadian assets. As of the Petition Date, \$90 million in principal amount was outstanding thereunder.

Westmoreland Coal Company and certain of its affiliates and subsidiaries (the "<u>WLB Debtors</u>") have since entered into a senior secured debtor-in-possession term credit facility in the maximum amount of \$110 million (the "<u>DIP Facility</u>"). The DIP Facility provides the WLB Debtors with \$20 million in incremental liquidity and refinances the \$90 million in obligations outstanding under the Bridge Loan Facility.

Additionally, as of the Petition Date, Debtor Westmoreland Coal Company was the borrower under a secured term loan facility (the "<u>WLB Term Loan Facility</u>"), under which approximately \$320 million in principal amount was outstanding. Furthermore, Debtor Westmoreland Coal Company issued \$350 million aggregate principal amount of 8.75% senior secured notes due 2022 (the "<u>WLB Senior Secured Notes</u>"). As of the Petition Date, \$350 million in principal amount of WLB Senior Secured Notes was outstanding.

As of the Petition Date, Westmoreland Resource Partners, LP's and certain of its affiliates' (the "MLP Debtors") funded debt was comprised of approximately \$326.8 million in aggregate debt obligations.

Pursuant to the MLP Loan Documents (as defined in MLP Debtors' Cash Collateral Motion [Docket No. 18]), the MLP Debtors were initially obligors with respect to a \$175.0 million term loan facility. On August 1, 2015, the MLP Debtors exercised their option to incur an additional \$120.0 million in term loan indebtedness pursuant to the MLP Credit Agreement (as defined in MLP Debtors' Cash Collateral Motion [Docket No. 18]). The MLP Credit Agreement matures on December 31, 2018. The obligations under the MLP Loan Documents, and the guarantees of those obligations, subject to permitted liens, are secured by a first-priority lien on substantially all of the assets of the MLP Guarantors. The MLP Guarantors are: Harrison Resources, LLC; Oxford Mining Company-Kentucky, LLC; Daron Coal Company, LLC; Oxford Conesville, LLC; and Westmoreland Kemmerer, LLC.

#### Schedule E/F – Creditors Who Have Unsecured Claims.

Part 1 - Creditors with Priority Unsecured Claims. Pursuant to the Interim Order Authorizing the Payment of Prepetition Taxes and Fees [Docket No. 75] (the "Interim Taxes Order"), the Debtors have been granted the authority to pay, in their discretion, certain tax liabilities that accrued prepetition. Accordingly, any

unsecured priority claims based upon prepetition tax accruals that have been paid pursuant to the Interim Taxes Order are not listed in Schedule E.

Furthermore, pursuant to the *Interim Order Authorizing the Debtors to (I) Pay Prepetition Wages, Salaries, other Compensation, and Reimbursable Expenses and (II) Continue Employee Benefits Programs* [Docket No. 76] (the "<u>Interim Wages Motion</u>"), the Debtors have been granted authority to pay certain prepetition obligations, including to pay employee wages and other employee benefits, in the ordinary course of business. The Debtors believe that any non-insider employee claims for prepetition amounts related to ongoing payroll and benefits, whether allowable as a priority or nonpriority claim, have been or will be satisfied, and such satisfied amounts are not listed in Schedule E.

The listing of a claim on Schedule E/F, Part 1, does not constitute an admission by the Debtors that such claim or any portion thereof is entitled to priority status.

Part 2 - Creditors with Nonpriority Unsecured Claims. The liabilities identified in Schedule E/F, Part 2, are derived from the Debtors' books and records. The Debtors made a reasonable attempt to set forth their unsecured obligations, although the actual amount of claims against the Debtors may vary from those liabilities represented on Schedule E/F, Part 2. The listed liabilities, which have been listed on a gross accounts payable basis, may not reflect the correct amount of any unsecured creditor's allowed claims or the correct amount of all unsecured claims.

Schedule E/F, Part 2, contains information regarding certain compensation-related claims of insiders of the Debtors, with such claims being listed as "contingent," "unliquidated," and/or "disputed." In scheduling such claims, the Debtors make no representation or assertion as to the validity of such claims, and the Debtors reserve all rights, claims, and defenses in connection therewith.

Schedule E/F, Part 2, contains information regarding threatened or pending litigation involving the Debtors. The amounts for these potential claims are listed as "undetermined" and are marked as contingent, unliquidated, and disputed in the Schedules and Statements.

Schedule E/F, Part 2, reflects certain prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption or assumption and assignment of an executory contract or unexpired lease. In addition, Schedule E/F, Part 2, does not include claims that may arise in connection with the rejection of any executory contracts and unexpired leases, if any, that may be or have been rejected.

In the ordinary course of business, the Debtors have retained certain customer prepayments and advances. Given the volume of such prepayments and advances and their confidential nature, the Debtors have not listed such prepayments and advances on Schedule E/F, Part 2. A more thorough description of the Debtors'

customer relationships is set forth in the *Debtors' Emergency Motion for Entry of Interim and Final Orders Authorizing the Debtors to (I) Honor Prepetition Obligations to Customers in the Ordinary Course of Business and (II) Continue, Renew, Replace, Implement, or Terminate Customer Programs* [Docket No. 12].

In many cases, the claims listed on Schedule E/F, Part 2, arose, accrued, or were incurred on various dates or on a date or dates that are unknown to the Debtors or are subject to dispute. Where the determination of the date on which a claim arose, accrued, or was incurred would be unduly burdensome and costly to the Debtors' estates, the Debtors have not listed a specific date or dates for such claim.

As of the time of filing of the Schedules and Statements, the Debtors have not received all invoices for payables, expenses, and other liabilities that may have accrued prior to the Petition Date. Accordingly, the information contained in Schedules D and E/F may be incomplete. The Debtors reserve their rights, but undertakes no obligations, to amend Schedules D and E/F if, or when, the Debtors receive such invoices.

(h) Schedule G – Executory Contracts and Unexpired Leases. While reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. Additionally, in certain instances, executory contracts and unexpired leases may be omitted due to their confidential nature, but can be made available to the U.S. Trustee on a confidential basis. Additionally, relationships between the Debtors and their customers are often governed by a master services agreement, under which customers also place work and purchase orders, which may be considered executory contracts. Disclosure of all of these purchase and work orders, however, is impracticable and unduly burdensome. Accordingly, to the extent the Debtors have determined to disclose non-confidential master services agreements in Schedule G, purchase and work orders placed thereunder may have been omitted.

Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. Expired contracts and leases may have also been inadvertently included. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary. Certain of the leases and contracts listed on Schedule G may contain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as supplemental agreements and letter agreement, which documents may not be set forth in Schedule G. The Debtors reserve the right to dispute the effectiveness of any such contract listed on Schedule G or to amend Schedule G at any time to remove any contract.

The Debtors have reserved all rights to dispute or challenge the characterization of any transaction or any document or instrument related to a creditor's claim.

In some cases, the same supplier or provider may appear multiple times in Schedule G. Multiple listings, if any, reflect distinct agreements between the applicable Debtor and such supplier or provider.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission. Certain Debtors are guarantors and parties to guaranty agreements regarding the Debtors' prepetition credit facility. The guaranty obligations arising under these agreements are reflected on Schedules D and F only.

(i) Schedule H – Co-Debtors. For purposes of Schedule H, agents and trustees under the prepetition credit facilities and senior notes, retiree benefit plans, multi-employer pension plans, the Pension Benefit Guaranty Corporation and other counterparties that are subject to a guaranty are listed as co-Debtors on Schedule H. The Debtors have not listed any litigation-related co-Debtors on Schedule H. Instead, all such listings can be found on the Debtors' Schedules E/F.

### 6. Specific Statements Disclosures.

- (a) Statements, Part 1, Question 2 Non-Business Revenue. The Debtors record a non-material amount of certain transactions as other income in their financial records. Such transactions have been included in the response to Statements, Part 1, Question 2. These transactions are not related to the sale of coal but are related to the sale of surplus equipment, interest income and other sundry items.
- (b) Statements, Part 2, Question 3 – Payments and Transfers to Certain Creditors within 90 Days. The dates set forth in the "Dates" column relate to one of the following: (a) the date of a wire transfer; (b) the date of an "ACH" payment; or (c) the check date. Disbursements are made by Westmoreland Coal Company or its affiliates, and recorded to the proper entity with the liability through intercompany journal entries. For the purpose of this schedule, payments are recorded on the Debtor's Statements, Part 2, Question 3, based on the Debtor's bank account owned. In addition to the payments disclosed in response to this Question, the Debtors periodically replenish "petty cash" working accounts held locally by some entities. Disbursements from these working accounts, held by various Debtors, to third party payees are included in this Question but the intercompany replenishment transactions are not. Payments to the Debtors' bankruptcy professionals, insiders, intercompany transactions, wage garnishments and donations are not included the payments to creditors. Payments to the aforementioned parties are provided as follows: bankruptcy professionals (Question 11), Insiders (Question 4), Intercompany (Question 4), Donations (Question 9) and wage garnishments (excluded).

- (c) Statements, Part 2, Question 4 Payments and Transfers to Insiders. For a discussion of setoffs incurred by the Debtors, refer to paragraph 3(h) of these Global Notes. To the extent: (i) a person qualified as an "insider" in the year prior to the Petition Date, but later resigned their insider status or (ii) did not begin the year as an insider, but later became and insider, the Debtors have only listed those payments made while such person was defined as an insider in Statements, Part 2, Question 4. Business travel arrangements, including flights and hotels, for certain of the Debtors' directors and officers have been paid for by Westmoreland Coal Company's corporate credit card. Such payments are not listed in the response to Question 4 on the Statements. Payments to Terry Bachynski, a director of the Debtors, have been made by the non-debtor entity Prairie Mines & Royalty ULC for the benefit of Westmoreland Coal Company. Due to the volume, intercompany payments and transfers have been summarized by monthly totals.
- (d) Statements, Part 4, Question 9 Certain Gifts & Charitable Contributions. In the spring of 2017, the Debtors provided hotel stays to certain accounting employees and their spouses as a reward. The Debtors believe that the hotel awards were potentially over the \$1,000 threshold for Statements Part 4. The Debtors believe that it would be an inefficient use of resources and difficult to locate the awards that were in excess of such threshold. Accordingly, the Debtors have not included these hotel awards in the Statements, Part 4.
- (e) Statements, Part 6, Question 11 Payments Related to Bankruptcy. The payments provided in Question 11 are reported at the specific Debtor who made the payment. Specifically, payments were made by Westmoreland Coal Company, Oxford Mining Company, LLC and Texas Westmoreland Coal Company. The Debtors believe that it would be an inefficient use of the assets of the estates to allocate these payments on a Debtor-by-Debtor basis.
- Statements, Part 12, Questions 22-24 Details About Environmental (f) **Information.** The Debtors historically have operated over a substantial period of time in several locations across Colorado, Kentucky, Montana, New Mexico, North Carolina, North Dakota, Ohio, Pennsylvania, Texas, Virginia, Wyoming, and Alberta and Saskatchewan in Canada. At some locations, the Debtors no longer have any active operations and may no longer have relevant records, or the records may no longer be complete or reasonably accessible or reviewable. In some cases, statutory document retention periods have passed. Further, some individuals who once possessed responsive information are no longer employed by the Debtors. For all these reasons, it may not be possible to identify and supply the requested information for all of the requested information that is responsive to Statements Part 12, Questions 22-24. The Debtors have provided responsive information for matters and issues that have arisen within the last three years, including matters and issues that the Debtors consider to have been resolved. This timeframe is consistent with requirements in state and federal coal mining regulations to include environmental violations from the previous three-year period in Surface Mining Control and Reclamation Act coal mining permit applications, revisions and renewals. This response does not include sites or proceedings related to non-

environmental laws, such as occupational safety and health laws or transportation laws. This response is also limited to identifying circumstances in which governmental agencies have alleged in writing that particular operations of the Debtors are in violation of environmental laws and proceedings that have resulted from alleged violations of environmental laws. This response also does not cover: (i) periodic information requests, investigations or inspections from governmental units concerning compliance with environmental laws; or (ii) routine reports and submissions concerning permitted discharges resulting from routine operations where such reports and submissions were made in compliance with regulatory requirements, such as monthly discharge monitoring reports.

- (g) Statements, Part 13, Question 26 Books, Records, and Financial Statements. The Debtors provide certain parties, such as banks, auditors, potential investors, vendors, and financial advisors, with financial statements that may not be part of a public filing. The Debtors do not maintain complete lists or other records tracking such disclosures. Therefore, the Debtors have not provided full lists of these parties in their Responses to Statement, Part 13, Question 26.
- (h) Statements, Part 13, Question 30 Payments, Distributions, or Withdrawals Credited or Given to Insiders. Distributions by the Debtors to their respective directors and officers are listed on the attachment to Question 4. Certain directors and executive officers of the Debtors are also directors and executive officers of certain Debtor and non-Debtor affiliates. To the extent payments to such individuals are not listed in the response to Question 4 on the Statements for such Debtor affiliates, they did not receive payment for their services as directors or executive officers of these entities. Certain of the Debtors' directors and executive officers received distributions net of tax withholdings in the year preceding the Petition Date. The amounts listed under Question 4 reflect the gross amounts paid to such directors and executive officers, rather than the net amounts after deducting for tax withholdings.

\* \* \* \* \*

# Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 17 of 71 Fill in this information to identify the case: Debtor name Westmoreland Resource Partners, LP United States Bankruptcy Court for the: Southern \_ District of Texas, Division Case number (If known): 18-35702 (DRJ) ☐ Check if this is an amended filing Official Form 206Sum **Summary of Assets and Liabilities for Non-Individuals** 12/15 Part 1: **Summary of Assets** 1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B) 1a. Real property: 0.00 Copy line 88 from Schedule A/B ..... 1b. Total personal property: \$ 357,463,317.12 Copy line 91A from Schedule A/B..... + undetermined amounts 1c. Total of all property: \$ 357,463,317.12 Copy line 92 from Schedule A/B + undetermined amounts Part 2: **Summary of Liabilities** 2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) 326,878,887.87 Copy the total dollar amount listed in Column A, Amount of claim, from line 3 of Schedule D...... + undetermined amounts 3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F) 3a. Total claim amounts of priority unsecured claims:

Lines 2 + 3a + 3b

Copy the total claims from Part 1 from line 5a of Schedule E/F.....

Copy the total of the amount of claims from Part 2 from line 5b of Schedule E/F.....

4. Total liabilities......

3b. Total amount of claims of nonpriority amount of unsecured claims:

**+** \$ <u>115,250,498.67</u>

+ undetermined amounts

undetermined amounts

442,129,386.54

Fill in this information to identify the case:	
Debtor name Westmoreland Resource Partners, LP	
United States Bankruptcy Court for the: Southern	District of Texas, Houston Division
Case number (If known): 18-35702 (DRJ)	

# ☐ Check if this is an amended filing

#### Official Form 206A/B

# Schedule A/B: Assets — Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents	
1. Does the debtor have any cash or cash equivalents?	
No. Go to Part 2.	
Yes. Fill in the information below.	
All cash or cash equivalents owned or controlled by the debtor	Current value of debtor's interest
2. Cash on hand	\$0.00
3. Checking, savings, money market, or financial brokerage accounts (Identify all)	
Name of institution (bank or brokerage firm)  Type of account  Last 4 digits	of account number
3.1. See Attached Rider	\$20,195,715.66
<u> </u>	\$
4. Other cash equivalents (Identify all)	
4.1. None	
4.2	\$
5. Total of Part 1	\$ 20,195,715.66
Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.	<u> </u>
Part 2: Deposits and prepayments	
6. Does the debtor have any deposits or prepayments?	
No. Go to Part 3.	
Yes. Fill in the information below.	
	Current value of debtor's interest
7. Deposits, including security deposits and utility deposits	
Description, including name of holder of deposit	
7.1. None	\$
7.2	\$

# Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 19 of 71

Case number (if known) 18-35702 (DRJ)

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent Description, including prame of holes of propayment 8.1, See Attached Moler 9.2 S. 1,885,821,43  9. Total of Part 2. Add lines 7 through 8. Copy the total to line 81.  Part 3.1 Accounts receivable 10. Does the debtor have any accounts receivable? 11. Accounts receivable 11. Accounts receivable 11. So days old or less: 11. Accounts receivable 11. So days old or less: 11. Total of Part 3. 12. Total of Part 3. 13. Current value of debtor's interest. 14. Now of Part 3. 15. Non-good to Part 4. 16. No Go to Part 5. 17. We shill in the information below.  18. Usual funds or publicly traded stocks not included in Part 1 Name of fund or atexic. 18. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture.  Name of eritiky.  18. Oo. 19. Oo. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1 Describe 18. Sourcement bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1 Describe 18. Sourcement bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1 Describe 18. Sourcement bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1 Describe 18. Like at 4 through 18. Copy the total to line 83.	Name				
8   See Altached Rider   \$   1.885,821.43   8   Total of Part 2   \$   \$   9. Total of Part 2   \$   \$   1.0 Does the debtor have any accounts receivable   10. Does the debtor have any accounts receivable   11. Accounts receivable   11. Accounts receivable   11. Accounts receivable   11. Part 3   Accounts receivable   11. Accounts receivable   11. Over 90 days old:   face amount   doubtful or uncellectible accounts   11. Over 90 days old:   face amount   doubtful or uncellectible accounts   12. Total of Part 3   \$   0.00   13. Part 4   Investments   14. Mutual funds or publicly traded stocks not included in Part 1   Name of fund or abold:	8. Prepayments, including	prepayments on executory of	contracts, leases, insurance, taxes, a	nd rent	
8.1 See Attached Rider 8.2  7. Total of Part 2. Add lines 7 through 8. Copy the total to line 81.  8.1.585.821.43  8.1.585.821			, , ,		
9. Total of Part 2. Add lines 7 through 8. Copy the total to line 81.  Part 32 Accounts receivable  10. Does the debtor have any accounts receivable?	, .				<b>\$</b> 1.585.821.43
9. Total of Part 2. Add lines 7 through 8. Copy the total to line 81.  Part 33 Accounts receivable  10. Does the debtor have any accounts receivable?  11. Accounts receivable  11a 90 days old or less: 11b Over 90 days old: 11c over 90 days ol					
Add lines 7 through 8. Copy the total to line 81.    Sacounts receivable					
Part 3: Accounts receivable  10. Does the debtor have any accounts receivable?    No. Go to Part 4.   Yes. Fill in the information below.   Current value of debtor's interest		ny the total to line 81			\$1,585,821.43
10. Does the debtor have any accounts receivable?    No. Go to Part 4.	Add lines 7 through 6. Cop	py the total to line or.			
No. Go to Part 4.   Yes. Fill in the information below.   Current value of debtor's interest	Part 3: Accounts recei	ivable			
Yes. Fill in the information below.   Current value of debtor's interest	10. Does the debtor have a	any accounts receivable?			
11. Accounts receivable  11a. 90 days old or less: face amount  11b. Over 90 days old: face amount  11c. Over 90 days old: face amount  11c. Over 90 days old: face amount  12. Total of Part 3  Current value on lines 11a + 11b = line 12. Copy the total to line 82.  Part 4: Investments  13. Does the debtor own any investments? No. Go to Part 5.  Yes. Fill in the information below.  Valuation method used for current value of debtor's interest  14. Mutual funds or publicly traded stocks not included in Part 1  Name of fund or stock: 14.1. None 14.2.  15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity.  15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity.  16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16. Government bonds, corporate bonds, and other negotiable and non-negotiable  17. Total of Part 4  S 0.000	No. Go to Part 4.				
11. Accounts receivable  11a. 90 days old or less: 11b. Over 90 days old: 11c. Total of Part 3  Current value on lines 11a + 11b = line 12. Copy the total to line 82.    Current value on lines 11a + 11b = line 12. Copy the total to line 82.    Part 4:   Investments	☐ Yes. Fill in the inform	nation below.			
11a. 90 days old or less:   face amount					
11b. Over 90 days old:   face amount   -   doubtful or uncollectible accounts   -	11. Accounts receivable				
11b. Over 90 days old:   face amount   -   doubtful or uncollectible accounts   -	11a QO days ald ar lass:		_	. 4	¢
Total of Part 3   Current value on lines 11a + 11b = line 12. Copy the total to line 82.   Suppose the debtor own any investments?   No. Go to Part 5.   Waluation method used for current value of debtor's interest	That 90 days old or less:		= doubtful or uncollectible accounts	·	\$
12. Total of Part 3	11b. Over 90 days old:		= =	·	\$
Current value on lines 11a + 11b = line 12. Copy the total to line 82.  Part 4: Investments	•	face amount			
Current value on lines 11a + 11b = line 12. Copy the total to line 82.  Part 4: Investments	12. Total of Part 3				
13. Does the debtor own any investments?  ☐ No. Go to Part 5.  ☐ Yes. Fill in the information below.  Valuation method used for current value of debtor's interest  14. Mutual funds or publicly traded stocks not included in Part 1  Name of fund or stock:  14.1. None  14.2.  S  15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity:  15.1. See Attached Rider  15.2.  Moreof entity:  16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16.1. None  16.2.  17. Total of Part 4  S  0.00  S  \$ 0.		1a + 11b = line 12. Copy the to	otal to line 82.		\$0.00
Valuation method used for current value   Current value of debtor's interest	13. Does the debtor own ar				
Name of fund or stock:  14.1. None  14.2.  S  15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity:  15.1. See Attached Rider  15.2.  16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16.1. None  16.2.  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00	Tes. Fill III the Inform	iation below.			
14.1. None 14.2. \$ 0.00  15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity: % of ownership: 15.1. See Attached Rider	14. Mutual funds or publicl	ly traded stocks not included	d in Part 1		
15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity:  15.1. See Attached Rider  15.2.  16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16.1. None  16.2.  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00  \$ 0.00	Name of fund or stock:				
15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture  Name of entity:  15.1. See Attached Rider  15.2. %  16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16.1. None  16.2. \$  17. Total of Part 4  \$ 0.00					\$0.00_
including any interest in an LLC, partnership, or joint venture  Name of entity:    15.1. See Attached Rider	14.2				\$
including any interest in an LLC, partnership, or joint venture  Name of entity:    15.1. See Attached Rider					
15.1. See Attached Rider  15.2. %  16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16.1. None  16.2. \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00  \$  0.00				5,	
15.2	Name of entity:		% of ownership:		
16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1  Describe:  16.1. None  16.2.  \$ 0.00  \$ 0.00	15.1. See Attached Rider		%		\$ 0.00
instruments not included in Part 1  Describe:  16.1. None	15.2		%		\$ + undetermined amounts
16.1. None \$ 0.00 \$ 16.2. \$ 17. Total of Part 4			gotiable and non-negotiable		
16.2\$	Describe:				
16.2\$	16.1. <u>None</u>				\$0.00
[\$					
[ \$ 0.00					
[\$	17 Total of Part 4				
		Copy the total to line 83.			

Debtor

Westmoreland Resource Partners, LP

Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

Pai	rt 5: Inventory, excluding agricultur	re assets			
18.	Does the debtor own any inventory (exclu	uding agriculture asset	s)?		
	No. Go to Part 6.		,		
	☐ Yes. Fill in the information below.				
	Tes. Fill iff the information below.				
	General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19.	Raw materials		The state of the s		
			\$		\$
00	Wastalana	MM / DD / YYYY	<u> </u>		
20.	Work in progress		_		Φ.
		MM / DD / YYYY	\$		\$
21.	Finished goods, including goods held for	r resale			
		MM / DD / YYYY	\$		\$
22	Other inventory or supplies	WWW 7 DD 7 TTTT			
	Caner announce of cappings		\$		\$
		MM / DD / YYYY	Ψ		
23.	Total of Part 5				\$ 0.00
	Add lines 19 through 22. Copy the total to lin	ne 84.			φ
24.	Is any of the property listed in Part 5 peri	shable?			
	<ul><li>No</li><li>☐ Yes</li></ul>				
25	Has any of the property listed in Part 5 be	oon nurchased within ?	O days before the bank	kruptov was filod?	
25.	_	sen purchaseu within 2	o days before the ball	Kiupicy was illeu!	
	No Yes. Book value	Valuation mathed	C	mant value	
			-		
26.	Has any of the property listed in Part 5 be	een appraised by a prof	essional within the las	st year?	
	Yes				
Pai	rt 6: Farming and fishing-related as	sets (other than title	ed motor vehicles a	and land)	
27.	Does the debtor own or lease any farming	g and fishing-related as	sets (other than titled	motor vehicles and land)?	
	☒ No. Go to Part 7.				
	☐ Yes. Fill in the information below.				
			Net book value of	Valuation method used	Current value of debtor's
	General description		debtor's interest	for current value	interest
			(Where available)		
28.	Crops—either planted or harvested				
			\$		\$
29.	Farm animals Examples: Livestock, poultry	, farm-raised fish			
			\$		\$
30	Farm machinery and equipment (Other th	nan titled motor vehicles)			·
00.	Tam macrimery and equipment (earlier a	ian ilioa motor vernoles)	r.		Φ
_			\$		\$
31.	Farm and fishing supplies, chemicals, an	d teed			
			\$		\$
32.	Other farming and fishing-related proper	ty not already listed in l	Part 6		
			\$		\$

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Case number (if known) 18-35702 (DRJ)

	Name				
33.	Total of Part 6.			\$	0.00
	Add lines 28 through 32. Copy the total to line 85.			,	
34.	Is the debtor a member of an agricultural cooperative?				
	□ No				
	☐ Yes. Is any of the debtor's property stored at the cooperative?				
	☐ No				
	☐ Yes				
35.	Has any of the property listed in Part 6 been purchased within 20	days before the bank	ruptcy was filed?		
	No				
	Yes. Book value \$ Valuation method	Current value	÷\$		
36.	Is a depreciation schedule available for any of the property listed	l in Part 6?			
	□ No				
	Yes				
37.	Has any of the property listed in Part 6 been appraised by a profe	essional within the las	t year?		
	□ No				
	Yes				
Pa	17: Office furniture, fixtures, and equipment; and colle	ctibles			
38.	Does the debtor own or lease any office furniture, fixtures, equip	ment, or collectibles?			
	No. Go to Part 8.				
	☐ Yes. Fill in the information below.				
	General description	Net book value of	Valuation method	Current value of d	ebtor's
		debtor's interest (Where available)	used for current value	interest	
00		(vviiere available)			
39.	Office furniture				
		\$		\$	
40.	Office fixtures				
		\$		\$	
41.	Office equipment, including all computer equipment and				
	communication systems equipment and software				
		\$		\$	
42.	<b>Collectibles</b> <i>Examples:</i> Antiques and figurines; paintings, prints, or o artwork; books, pictures, or other art objects; china and crystal; stamp				
	or baseball card collections; other collections, memorabilia, or collections				
	42.1	\$		\$	
	42.2	\$		\$	
	42.3	\$		\$	
43.	Total of Part 7.				
	Add lines 39 through 42. Copy the total to line 86.			\$	0.00_
44.	Is a depreciation schedule available for any of the property listed	l in Part 7?			
	□ No				
	☐ Yes				
45.	Has any of the property listed in Part 7 been appraised by a profe	essional within the las	t year?		
	□ No				
	☐ Yes				

Debtor

Westmoreland Resource Partners, LP

# Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 22 of 71

Westmoreland Resource Partners, LP

Debtor

Deb	otor Westmorela	and Resource Partners, LP	Case	e number ( <i>if known</i> ) 18-35702 (D	PRJ)
	Name				
Par	Machinery, e	equipment, and vehicles			
46.	Does the debtor ow	n or lease any machinery, equipment, or ve	ehicles?		
	No. Go to Part 9.				
	Yes. Fill in the inf				
	- 103.1 111 111 1110 1111	omation below.			
	General description		Net book value of	Valuation method used	Current value of
		nodel, and identification numbers (i.e., VIN,	debtor's interest	for current value	debtor's interest
	HIN, or N-number)	iodel, and identification flumbers (i.e., viiv,	(Where available)		
47.	Automobiles, vans,	trucks, motorcycles, trailers, and titled farr	n vehicles		
	47 1		_ \$		\$
					\$
					\$
				<u> </u>	
	47.4		\$		\$
48.	Watercraft, trailers,	motors, and related accessories Examples:	Boats,		
	trailers, motors, floati	ing homes, personal watercraft, and fishing ve	ssels		
	48.1		\$		\$
	48.2		\$		\$
					,
49.	Aircraft and access	ories			
	49.1		\$		\$
					\$
50.	Other machinery, fit machinery and equi	xtures, and equipment (excluding farm ipment)			
		· · · · · · · · · · · · · · · · · · ·			
-			\$		\$
51.	Total of Part 8.				\$0.00
	Add lines 47 through	50. Copy the total to line 87.			
52.	Is a depreciation so	hedule available for any of the property list	ed in Part 8?		
	☐ No				
	☐ Yes				
53	Has any of the prop	perty listed in Part 8 been appraised by a pro	ofessional within the last	vear?	
JJ.	No No	orty nated in rait o been appraised by a pit	orcoolonal within the Idol	. your :	
	Yes				
	_ 100				

Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

Pa	rt 9: Real property					
54.	Does the debtor own or lease any real proper	ty?				
	■ No. Go to Part 10.					
	☐ Yes. Fill in the information below.					
55.	Any building, other improved real estate, or l	and which the debtor	owns or in which the	debtor has an interest		
	Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest	
	55.1		\$	N	\$	
	55.2		\$		\$	
	55.3		\$		\$	
			\$		Ф.	
	55.4				Φ	
	55.5				\$	
	55.6		\$		\$	
56.	Total of Part 9.				\$	0.00
	Add the current value on lines 55.1 through 55.6	and entries from any a	additional sheets. Copy	the total to line 88.	Φ	0.00
	Has any of the property listed in Part 9 been and No Yes  Intangibles and intellectual prope		sional within the last	year?		
59.	Does the debtor have any interests in intangi	bles or intellectual pr	operty?			
	No. Go to Part 11.					
	Yes. Fill in the information below.					
	General description		Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest	
60.	Patents, copyrights, trademarks, and trade se	ecrets				0.00
61	None		\$		\$	0.00
61.	Internet domain names and websites www.westmorelandmlp.com		\$ Undetermined	N/A	\$ Undeterm	nined
62.	Licenses, franchises, and royalties		·	<u> </u>	<u> </u>	
	None		\$		\$	0.00
63.	Customer lists, mailing lists, or other compile None	ations	\$		\$	0.00
64.	Other intangibles, or intellectual property None		\$		\$	0.00
65.	Goodwill		*		<b>*</b>	· · · ·
	None		\$		\$	0.00
66.	Total of Part 10.				\$	0.00
	Add lines 60 through 65. Copy the total to line 85	9.			+ undetermined am	

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Deb		RJ)
	Name	
67.	Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A)  No Yes	A) and 107) <b>?</b>
68.	Is there an amortization or other similar schedule available for any of the property listed in Part 10?  No Yes	
69.	Has any of the property listed in Part 10 been appraised by a professional within the last year?	
	<ul><li>No</li><li>Yes</li></ul>	
Par	t 11: All other assets	
70.	Does the debtor own any other assets that have not yet been reported on this form?  Include all interests in executory contracts and unexpired leases not previously reported on this form.  No. Go to Part 12.  Yes. Fill in the information below.	Current value of
71.	Notes receivable	debtor's interest
	Description (include name of obligor)  None  Total face amount  None  → doubtful or uncollectible amount	\$0.00
72.	Tax refunds and unused net operating losses (NOLs)	
	Description (for example, federal, state, local)  None	•
	Tax year	\$
73.	Interests in insurance policies or annuities  See Attached Rider	\$
74.	Causes of action against third parties (whether or not a lawsuit has been filed)	+ undetermined amounts
	None	\$
	Nature of claim	
	Amount requested \$	
75.	Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims	
	None	\$0.00
	Nature of claim	
70	Amount requested \$	
76.	Trusts, equitable or future interests in property  None	s 0.00
77.	Other property of any kind not already listed Examples: Season tickets, country club membership	\$0.00_
	See Attached Rider	\$335,681,780.03
78	Total of Part 11.	\$
, 0.	Add lines 71 through 77. Copy the total to line 90.	\$335,681,780.03 + undetermined amounts
79.	Has any of the property listed in Part 11 been appraised by a professional within the last year?  No Yes	

Debtor Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

#### Part 12:

#### **Summary**

n Part 12 copy all of the totals from the earlier parts of the form.	
Type of property	Current value of current value personal property of real property
0. Cash, cash equivalents, and financial assets. Copy line 5, Part 1.	\$20,195,715.66
1. Deposits and prepayments. Copy line 9, Part 2.	\$ <u>1,585,821.43</u>
2. Accounts receivable. Copy line 12, Part 3.	\$0.00
3. Investments. Copy line 17, Part 4.	\$ 0.00 + undetermined amounts
4. Inventory. Copy line 23, Part 5.	\$0.00
5. Farming and fishing-related assets. Copy line 33, Part 6.	\$0.00
6. Office furniture, fixtures, and equipment; and collectibles.  Copy line 43, Part 7.	\$0.00
7. Machinery, equipment, and vehicles. Copy line 51, Part 8.	\$
Real property. Copy line 56, Part 9	\$
9. Intangibles and intellectual property. Copy line 66, Part 10.	\$0.00 + undetermined amounts
). <b>All other assets.</b> Copy line 78, Part 11.	+ \$ 335,681,780.03 + undetermined amounts
1. <b>Total.</b> Add lines 80 through 90 for each column91a.	\$357,463,317.12 + undetermined amounts
2. <b>Total of all property on Schedule A/B.</b> Lines 91a + 91b = 92	\$357,463,3 + undetermined al

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Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 1, Question 3: Checking, savings, money market, or financial brokerage accounts

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	Current value of debtor's interest
CIBC - US	Operating	7488	\$4,313,264.04
CIBC - US	Money Market/Operating	7303	\$15,656,124.31
MORGAN STANLEY	Restricted	-139	\$226,327.31
		TOTAL	\$20,195,715.66

Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 2, Question 8: Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description	Name of holder of prepayment	Current value of debtor's interest
Other prepaids	AON Risk	\$259,071.43
Other prepaids	BOD - BC	\$28,750.00
Other prepaids	BOD - GT	\$41,250.00
Other prepaids	BOD - KH	\$28,750.00
Other prepaids	BOD - KK	\$28,750.00
Prepaid dues & subscriptions	NYSE	\$16,250.00
Prepaid dues & subscriptions	US Bank	\$5,000.00
Prepaid restructuring retainer	Jones Day	\$150,000.00
Prepaid restructuring retainer	K&E	\$748,000.00
Prepaid restructuring retainer	PWC	\$150,000.00
Prepaid restructuring retainer	Schulte	\$100,000.00
Prepaid restructuring retainer	Venable	\$30,000.00
	то	TAL \$1,585,821.43

# Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 28 of 71

Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 4, Question 15: Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of Entity	% of ownership	Valuation method used for current value	Current value of debtor's interest
Oxford Mining Company, LLC	100	N/A	Undetermined
Westmoreland Kemmerer, LLC	100	N/A	Undetermined
		TOTAL	\$0.00 + undetermined amounts

Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 11, Question 73: Interests in insurance policies or annuities

Description	Policy type	Policy number	Current value of debtor's interest
ACE American Insurance Company	Property Reinsurance	EPRN14324008/GPRN14323 995	Undetermined
ACE Property & Casualty Insurance Company	Umbrella (US)	XOO M00982556 003	Undetermined
AIG (National Union Fire Insurance Company of Pittsburgh, PA)	Directors & Officers	01-592-30-35	Undetermined
AIG (National Union Fire Insurance Company of Pittsburgh, PA)	Directors & Officers	01-592-34-51	Undetermined
Allied World Assurance Company Ltd	Property Reinsurance	P000665/017	Undetermined
American Longshore Mutual Association	Workers Compensation (USL&H)	ALMA01347-05	Undetermined
Ariel Re Bda Limited on behalf of Ariel Syndicate 1910	Property Reinsurance	P133645 Sec 2	Undetermined
Ariel Re Bda Limited on behalf of Ariel Syndicate 1910	Property Reinsurance	P133645 Sec 1	Undetermined
Axis (Axis Insurance Company)	Directors & Officers	MLN760869/01/2017	Undetermined
Axis Insurance Company	Crime (US)	MAN775028/01/2018	Undetermined
Axis Reinsurance Company	Crime (Canada)	CTS782151/01/2018	Undetermined
Axis Surplus Insurance Company	Property Reinsurance	RAF768290-18	Undetermined
Barbican	Property Reinsurance	042768071811	Undetermined
Berkley Pro (Berkley Professional Liability	Directors & Officers	BPRO8027183	Undetermined
Chubb (Federal Insurance Company)	Directors & Officers	6802-2924	Undetermined
Chubb Bermuda Insurance Ltd	Property Reinsurance	WESTMOR01182P10A/WES TMOR01182P10B	Undetermined
CNA (Continental Casualty Company)	Directors & Officers	596515319	Undetermined
Federal Insurance Company	EPL	7/1/18-7/1/19	Undetermined
Federal Insurance Company	Fiduciary (US)	6802-2927	Undetermined
Ironshore Europe Ltd	Excess Liability (US)	B080116993U18	Undetermined
Ironshore Insurance Ltd	Property Reinsurance	443099918A	Undetermined
Ironshore Specialty Insurance Company	Pollution (San Juan)	002852102	Undetermined
Lloyds	Excess Liability (Worldwide)	B080117048U18	Undetermined
Lloyds of London	General Liability (Canada)	B080127451G18	Undetermined
Lloyds of London	Property Reinsurance	B080111516U18 Sec 1	Undetermined
Lloyds of London	Property Reinsurance	B080111516U18 Sec 2	Undetermined
Lloyds of London	Property Reinsurance	B080117719U18	Undetermined
Lloyds of London	Property Reinsurance	B080117720U18	Undetermined
Lloyds of London	Property Reinsurance	B080117721U18	Undetermined

Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 11, Question 73: Interests in insurance policies or annuities

Description	Policy type	Policy number	Current value of debtor's interest
Lloyds of London	Property Reinsurance	B080117723U18	Undetermined
Lloyds of London	Terrorism	B080112161L18	Undetermined
Markel Bermuda Limited	Property Reinsurance	1374759-9723-PRMAN-2018	Undetermined
National Union Fire Insurance Co of Pittsburgh	Business Travel Accident	GTP0009038830-C	Undetermined
Navigators (Navigators Insurance Company)	Directors & Officers	CH17DOL325734IV	Undetermined
Northbridge General Insurance Corporation	Auto (Canada)	194956900	Undetermined
Oil Casualty Insurance Ltd	Property Reinsurance	P-100854-0718	Undetermined
Old Republic (Old Republic Insurance Company)	Directors & Officers	ORPRO 39685	Undetermined
Old Republic (Old Republic Insurance Company)	Directors & Officers	ORPRO 39686	Undetermined
ReliaStar Life Insurance Company	Medical Stop Loss Coverage	68743-0	Undetermined
Sompo Endurance (Endurance American Insurance Company)	Directors & Officers	DOX10005833703	Undetermined
Sompo International dba Endurance Specialty Insurance Ltd	Property Reinsurance	BPF10009147203	Undetermined
Starr (Starr Indemnity and Liability Company)	Directors & Officers	1000059175171	Undetermined
Steadfast Insurance Company	Railroad	SCO0180690-03	Undetermined
Travelers Property Casualty Company of America	Excess Marine	ZOX41M34546	Undetermined
Travelers Property Casualty Company of America	Stevedores/Wharfingers	ZOL51M35577	Undetermined
U.S. Specialty Insurance Company	Special Contingency Risk	U718-85713	Undetermined
Westmoreland Risk Management Inc.	Captive General Liability	WRMGL18	Undetermined
Westmoreland Risk Management Inc.	Captive Property	WRMPR17	Undetermined
Westmoreland Risk Management Inc.	Captive Property Reinsured	WRMPRXS17	Undetermined
Westmoreland Risk Management Inc.	Captive Stop Loss Medical	WRMI-SL010115	Undetermined
XL (XL Speciality Insurance Company)	Directors & Officers	ELU150790-17	Undetermined
XL (XL Speciality Insurance Company)	Directors & Officers	ELU151510-17	Undetermined
XL Europe Ltd	Excess Liability (Worldwide)	B080117048U18	Undetermined
Zurich American Insurance Company	Automobile Liability	BAP 6541478-09	Undetermined
Zurich American Insurance Company	Cargo	OC5845067 / 8842120	Undetermined
Zurich American Insurance Company	General Liability (All states other than Texas)	GLO6541479-09	Undetermined
Zurich American Insurance Company	General Liability (Texas)	GLO 6541480-09	Undetermined
Zurich American Insurance Company	Property	MNG9819606-05	Undetermined

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Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 11, Question 73: Interests in insurance policies or annuities

Description	Policy type	Policy number	Current value of debtor's interest
Zurich American Insurance Company	Property	MNG9819606-05	Undetermined
Zurich American Insurance Company	Property Canada Front	MNG0180837-02 / 8843281	Undetermined
Zurich American Insurance Company of IL	Workers Compensation (CO, KY, TX, VA, WV)	WC 5761215-05	Undetermined
Zurich American Insurance Company of IL	Workers Compensation (NM)	WC 0222543-03	Undetermined
		TOTAL	\$0.00 + undetermined amounts

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Debtor Name: Westmoreland Resource Partners, LP Case Number: 18-35702 (DRJ)

#### **Assets - Real and Personal Property**

Part 11, Question 77: Other property of any kind not already listed

Description	Current value of debtor's interest
Intercompany Receivable - Oxford Mining Company, LLC	\$335,566,780.03
Miscellaneous Accounts Receivable	\$115,000.00
тот	AL \$335,681,780.03

Fill in this information to identify the case:			
Debtor name Westmoreland Resource Partners, LP			
United States Bankruptcy Court for the: Southern	District of Texas, Houston		
Case number (If known): 18-35702 (DRJ)	Division –	C	Check if this is ar
Official Form 206D			amended filing
Schedule D: Creditors W	ho Have Claims Secured b	y Property	12/15
Be as complete and accurate as possible.			
. Do any creditors have claims secured by deb	tor's property?		
-	form to the court with debtor's other schedules. Debtor h	as nothing else to report	on this form.
Part 1: List Creditors Who Have Secure	d Claims		
<ol> <li>List in alphabetical order all creditors who has secured claim, list the creditor separately for each</li> </ol>		Column A  Amount of claim  Do not deduct the value of collateral.	Column B Value of collateral that supports this claim
Creditor's name KOMATSU FINANCIAL LIMITED PARTNERSHIP	Describe debtor's property that is subject to a lien See Schedule D Disclosures	s Undetermined	\$ Undetermined
Creditor's mailing address	Describe the User	<u> </u>	<u> </u>
Creditor's mailing address 1701 W GOLF RD	<b>Describe the lien</b> Delaware financing statement number 20160930147 dated		
STE 1- 300	02/16/2016.		
ROLLING MEADOWS, IL 60008			
Creditor's email address, if known	Is the creditor an insider or related party? ☑ No ☑ Yes		
Date debt was incurred Undetermined	Is anyone else liable on this claim?		
Last 4 digits of account number	No Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H).		
Do multiple creditors have an interest in the same property?	As of the petition filing date, the claim is: Check all that apply.		
No Yes. Specify each creditor, including this creditor, and its relative priority.	Contingent Unliquidated Disputed		
2 Creditor's name	Describe debtor's property that is subject to a lien		
KOMATSU FINANCIAL LIMITED PARTNERSHIP	See Schedule D Disclosures	\$ Undetermined	\$ Undetermined
Creditor's mailing address	Describe the lien		
1701 W GOLF RD	Delaware financing statement number 20160930253 dated		
STE 1- 300 ROLLING MEADOWS, IL 60008	02/16/2016.		
Creditor's email address, if known	Is the creditor an insider or related party?  ☑ No ☐ Yes		
Data daht was in summed. Undetermined	Is anyone else liable on this claim?		
Date debt was incurred Undetermined  Last 4 digits of account number	No Yes. Fill out Schedule H: Codebtors (Official Form 206H).		
Do multiple creditors have an interest in the same property?	As of the petition filing date, the claim is: Check all that apply.		
ĭ No	Contingent		
☐ Yes. Have you already specified the relative priority?	<ul><li>☑ Unliquidated</li><li>☑ Disputed</li></ul>		
No. Specify each creditor, including this creditor, and its relative priority.			
Yes. The relative priority of creditors is specified on lines			

Page, if any.

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional

\$ 326,878,887.87 + undetermined amounts

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Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

Par	Additional Page		Column A Amount of claim Do not deduct the	Column B Value of collateral that supports this
Copy this page only if more space is needed. ( from the previous page.		Continue numbering the lines sequentially	value of collateral	claim
2.3	Creditor's name KOMATSU FINANCIAL LIMITED PARTNERSHIP	Describe debtor's property that is subject to a lien See Schedule D Disclosures	\$ <u>Undetermined</u>	\$ <u>Undetermined</u>
	Creditor's mailing address 1701 W GOLF RD STE 1- 300 ROLLING MEADOWS, IL 60008	<b>Describe the lien</b> Delaware financing statement number 20162761862 dated 05/09/2016.		
	Creditor's email address, if known  Date debt was incurred Undetermined Last 4 digits of account number	Is the creditor an insider or related party?  No Yes  Is anyone else liable on this claim?  No Yes. Fill out Schedule H: Codebtors (Official Form 206H)		
	Do multiple creditors have an interest in the same property?	As of the petition date, the claim is: Check all that apply.		
	No     Yes. Have you already specified the relative priority?     ■	X Contingent X Unliquidated X Disputed		
	No. Specify each creditor, including this creditor, and its relative priority.			
	Yes. The relative priority of creditors is specified on lines			
2.4	Creditor's name KOMATSU FINANCIAL LIMITED PARTNERSHIP	<b>Describe debtor's property that is subject to a lien</b> See Schedule D Disclosures	\$ <u>Undetermined</u>	\$ <u>Undetermined</u>
	Creditor's mailing address 1701 W GOLF RD STE 1- 300 ROLLING MEADOWS, IL 60008	<b>Describe the lien</b> Delaware financing statement number 20162761870 dated 05/09/2016.		
	Creditor's email address, if known	Is the creditor an insider or related party?		
	Date debt was incurred Undetermined Last 4 digits of account	Yes		
	number	Is anyone else liable on this claim?  No Yes. Fill out Schedule H: Codebtors (Official Form 206H)		
	Do multiple creditors have an interest in the same property?	As of the petition date, the claim is: Check all that apply.		
	No Yes. Have you already specified the relative priority?	<ul><li>X Contingent</li><li>X Unliquidated</li><li>X Disputed</li></ul>		
	No. Specify each creditor, including this creditor, and its relative priority.			
	Yes. The relative priority of creditors is specified on lines			

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Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

Part 1: Additional Page		Column A Amount of claim Do not deduct the value of collateral	Column B Value of collateral that supports this	
	py this page only if more space is needed. m the previous page.	age only if more space is needed. Continue numbering the lines sequentially evious page.		claim
2.5	Creditor's name US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT  Creditor's mailing address LOAN AGENCY/PRITAL K PATEL 214 NORTH TYRON STREET 27TH FLOOR CHARLOTTE, NC 28202-1078	Describe debtor's property that is subject to a lien See Schedule D Disclosures  Describe the lien Guarantor to WMLP Term Loan	\$ <u>326,878,887.87</u>	\$ <u>Undetermined</u>
	Creditor's email address, if known  Date debt was incurred Undetermined Last 4 digits of account number	Is the creditor an insider or related party?  No Yes  Is anyone else liable on this claim?  No Yes. Fill out Schedule H: Codebtors (Official Form 206H)		
	Do multiple creditors have an interest in the same property?  ☐ No ☐ Yes. Have you already specified the relative priority? ☐ No. Specify each creditor, including this creditor, and its relative priority.	As of the petition date, the claim is: Check all that apply.  Contingent Unliquidated Disputed		
	Yes. The relative priority of creditors is specified on lines			

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

#### Part 2:

#### List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no other need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
US BANK GLOBAL CORPORATE TRUST SERVICES C/O SCHULTE ROTH & ZABEL LLP DAVID M. HILLMAN;LUCY F KWESKIN;KELLY V KNIGHT 919 THIRD AVE NEW YORK, NY 10022	Line 5	
US BANK GLOBAL CORPORATE TRUST SERVICES C/O SCHULTE ROTH & ZABEL LLP MARC B. FRIESS;KRISTINE G MANOUKIAN 919 THIRD AVE NEW YORK, NY 10022	Line 5	
US BANK GLOBAL CORPORATE TRUST SERVICES C/O SEWARD & KISSEL LLP GREGG S. BATEMAN;JOHN R ASHMEAD;CATHERINE V LOTEMPIO ONE BATTERY PARK PLAZA NEW YORK, NY 10004	Line 5	

	Case 10-33072 Docum	ient 434 Theu in TX3B on I	1/00/10 Fage 37	OI / I
	Fill in this information to identify the case:			
	Debtor Westmoreland Resource Partners, LP			
	United States Bankruptcy Court for the: Southern	District of Texas,		
	Case number 18-35702 (DRJ)	Houston Division		
	(If known)			
L				Check if this is an amended filing
C	Official Form 206E/F			amenaea ming
S	Schedule E/F: Creditors V	<b>Vho Have Unsecured</b>	Claims	12/15
u o (C th	e as complete and accurate as possible. Use Part nsecured claims. List the other party to any execute n Schedule A/B: Assets - Real and Personal Propofficial Form 206G). Number the entries in Parts 1 ne Additional Page of that Part included in this formart 1: List All Creditors with PRIORITY University of the part of	utory contracts or unexpired leases that c lerty (Official Form 206A/B) and on Schedu and 2 in the boxes on the left. If more spa rm.	ould result in a claim. Also ile G: Executory Contracts	list executory contracts and Unexpired Leases
1.	Do any creditors have priority unsecured claims	? (See 11 U.S.C. § 507).		
	No. Go to Part 2.  Yes. Go to line 2.			
2.1	List in alphabetical order all creditors who have 3 creditors with priority unsecured claims, fill out and Priority creditor's name and mailing address	d attach the Additional Page of Part 1.  As of the petition filing date, the claim is:	Total claim	Priority amount
		Check all that apply.  Contingent Unliquidated Disputed	<b>Y</b>	<u> </u>
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number	Is the claim subject to offset? ☐ No		
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	☐ Yes		
2.2	Priority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.  Contingent Unliquidated Disputed	\$	\$
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number	Is the claim subject to offset? ☐ No		
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	Yes		
2.3	Priority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$	\$

Contingent
Unliquidated
Disputed

☐ No☐ Yes

Basis for the claim:

Is the claim subject to offset?

Schedule E/F: Creditors Who Have Unsecured Claims page 1 of \_8\_\_

number

Date or dates debt was incurred

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C.  $\S$  507(a) (\_\_\_\_)

Last 4 digits of account

Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

	Elst All Greatters with Non	Itioitii i onseou	ieu Olainis		
3.	. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more that unsecured claims, fill out and attach the Additional Page of Part 2.			6 creditors with nonprior	rity
				Amount of claim	
3.1	Nonpriority creditor's name and mailing AMERICAN EXPRESS TRAVEL RELATED COMPANY, INC. ATTN: GENERAL COUNSEL'S OFFICE 200 VESEY STREET NEW YORK, NY 10285		As of the petition filing date, the claim is:  Check all that apply.  Contingent Unliquidated Disputed	\$	Undetermined
			Basis for the claim: Guaranty Claim	_	
	Date or dates debt was incurred Last 4 digits of account number	Undetermined	Is the claim subject to offset? ☑ No ☐ Yes		
3.2	Nonpriority creditor's name and mailing CATERPILLAR FINANCIAL SERVICES CO 2120 WEST END AVENUE NASHVILLE, TN 37203		As of the petition filing date, the claim is: Check all that apply.  Contingent Unliquidated Disputed	\$	Undetermined
			Basis for the claim: Guaranty Claim	_	
	Date or dates debt was incurred Last 4 digits of account number	Undetermined	Is the claim subject to offset? ☑ No ☐ Yes		
3.3	Nonpriority creditor's name and mailing CENTRAL PENSION FUND OF THE IUOE EMPLOYERS C/O BOARD OF TRUSTEES OF THE CPF PARTICIPATING EMPLOYERS 4115 CHESAPEAKE STREET NW WASHINGTON, DC 20016-4665	& PARTICIPATING	As of the petition filing date, the claim is: Check all that apply. Contingent Unliquidated Disputed  Basis for the claim: Multi-Employer Pension C	\$ Claim	Undetermined
	Date or dates debt was incurred	Undetermined	Is the claim subject to offset?		
	Last 4 digits of account number		☑ No ☐ Yes		
3.4	Nonpriority creditor's name and mailing CONTINENTAL HERITAGE INSURANCE 0 6140 PARKLAND BLVD SUITE 321 MAYFIELD HIEGHTS, OH 44124		As of the petition filing date, the claim is:  Check all that apply.  Contingent Unliquidated Disputed	\$	Undetermined
			Basis for the claim: Indemnity Claim		
	Date or dates debt was incurred Last 4 digits of account number	Undetermined	Is the claim subject to offset?  ☑ No ☐ Yes		
3.5	Nonpriority creditor's name and mailing CORNERSTONE ENERGY CORPORATIO 4 W. PEARL ST. STE. 200 BATESVILLE, IN 47006		As of the petition filing date, the claim is:  Check all that apply.  Contingent  Unliquidated  Disputed	\$	Undetermined
			Basis for the claim: Guaranty Claim		
	Date or dates debt was incurred Last 4 digits of account number	Undetermined	ls the claim subject to offset?  ☑ No ☐ Yes		
اء و					
3.6	Nonpriority creditor's name and mailing FLOYD COZORT C/O ADAMS & LIMING, LLC ATTN: SHARON CASON-ADAMS RIVERS EDGE CORPORATE CENTER 1335 DUBLIN ROAD SUITE 104D	auuless	As of the petition filing date, the claim is: Check all that apply. Contingent Unliquidated Disputed  Basis for the claim: Litigation Claim	\$	Undetermined
	COLLIMBUS OH 43215	l Indotornoi	Is the claim subject to offset?		
	Date or dates debt was incurred  Last 4 digits of account number	Undetermined	No Yes		
	· • · · · · · · · · · · · · · · · · · ·		_ 100		

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Debtor

Westmoreland Resource Partners, LP

#### Part 2: Additional Page

3.7	Nonpriority creditor's name and mailing address		\$ <u>Undetermined</u>
	MICHELIN NORTH AMERICA, INC.	As of the petition filing date, the claim is:	
	ONE PARKWAY SOUTH GREENVILLE, SC 29615	Check all that apply.  Contingent Unliquidated	
		Disputed  Basis for the claim: Guaranty Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?	
	Last 4 digits of account number	No Yes	
3.8	Nonpriority creditor's name and mailing address		\$ Undetermined
	OHIO INDEMNITY COMPANY  C/O EVERGREEN NATIONAL INDEMNITY COMPANY	As of the petition filing date, the claim is: Check all that apply.	
	6140 PARKLAND BOULEVARD, SUITE 321 MAYFIELD HEIGHTS, OH 44124	☑ Contingent ☑ Unliquidated ☐ Disputed	
		Basis for the claim: Indemnity Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?  No	
	Last 4 digits of account number	Yes	
3.9	Nonpriority creditor's name and mailing address		\$ <u>Undetermined</u>
	OHIO INDEMNITY COMPANY 6140 PARKLAND BOULEVARD, SUITE 321	As of the petition filing date, the claim is: Check all that apply.	
	MAYFIELD HEIGHTS, OH 44124	☑ Contingent ☑ Unliquidated ☐ Disputed	
		Basis for the claim: Indemnity Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset? ☑ No	
	Last 4 digits of account number	Yes	
3.10	Nonpriority creditor's name and mailing address		\$ <u>Undetermined</u>
	PENSION BENEFIT GUARANTY CORPORATION 1200 K STREET, NW	As of the petition filing date, the claim is: Check all that apply.	
	WASHINGTON, DC 20005	☑ Contingent ☑ Unliquidated ☑ Disputed	
		Basis for the claim: Pension Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset? ☑ No	
	Last 4 digits of account number	Yes	
3.11	Nonpriority creditor's name and mailing address		\$ <u>Undetermined</u>
	RLI INSURANCE COMPANY 6140 PARKLAND BOULEVARD, SUITE 321	As of the petition filing date, the claim is: Check all that apply.	
	MAYFIELD HEIGHTS, OH 44124	☐ Contingent☐ Unliquidated☐ Disputed☐	
		Basis for the claim: Indemnity Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?	
		XI No	

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

#### Part 2: Additional Page

3.12	Nonpriority creditor's name and mailing address		\$ Undetermined
		An again matter given by	<u> ondetermined</u>
	RLI INSURANCE COMPANY 6140 PARKLAND BOULEVARD, SUITE 321	As of the petition filing date, the claim is: Check all that apply.	
	MAYFIELD HEIGHTS, OH 44124	☑ Contingent ☑ Unliquidated	
		Disputed	
		Basis for the claim: Indemnity Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?  No	
	Last 4 digits of account number	Yes	
3.13	Nonpriority creditor's name and mailing address		\$ <u>Undetermined</u>
	ST. PAUL FIRE AND MARINE INSURANCE COMPANY	As of the petition filing date, the claim is:	
	ONE TOWER SQUARE BOND/5PB	Check all that apply.  Contingent	
	HARTFORD, CT 06183	☐ Unliquidated☐ Disputed	
		Basis for the claim: Indemnity Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?	
	Last 4 digits of account number	X No Yes	
3.14	Nonpriority creditor's name and mailing address		\$ <u>59.96</u>
	J TEXAS WESTMORELAND COAL COMPANY	As of the petition filing date, the claim is:	
	9540 SOUTH MAROON CIRCLE SUITE 300	Check all that apply.  Contingent	
	ENGLEWOOD, CO 80112	Unliquidated Disputed	
		Basis for the claim: Intercompany Payable	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?	
	Last 4 digits of account number	XI No Yes	
3.15	Nonpriority creditor's name and mailing address		\$ Undetermined
	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN 2121 K ST., NW	As of the petition filing date, the claim is: Check all that apply.	
	SUITE 350 WASHINGTON, DC 20037	☑ Contingent	
		☑ Unliquidated ☑ Disputed	
		Basis for the claim: Retiree Benefit Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?	
	Last 4 digits of account number	Yes	
3.16	Nonpriority creditor's name and mailing address		\$ Undetermined
	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND 2121 K ST., NW	As of the petition filing date, the claim is: Check all that apply.	
	SUITE 350 WASHINGTON, DC 20037	☑ Contingent	
		Unliquidated Disputed	
		Basis for the claim: Retiree Benefit Claim	
	Date or dates debt was incurred Undetermined	Is the claim subject to offset?	

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Debtor Westmoreland Resource Partners, LP

irce Partners, LP	Case number (if known)	18-35/02 (DRJ)

Part 2:	Additional	Page
		_

	this page only if more space is needed. Continue numbering the lin additional NONPRIORITY creditors exist, do not fill out or submit thi		Amount of claim
3.17	Nonpriority creditor's name and mailing address		\$ <u>1,847.06</u>
	WESTERN ENERGY COMPANY 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112	As of the petition filing date, the claim is: Check all that apply.  Contingent Unliquidated Disputed  Basis for the claim: Intercompany Payable	
	Date or dates debt was incurred Undetermined  Last 4 digits of account number	Is the claim subject to offset?  ☑ No ☐ Yes	
3.18	Nonpriority creditor's name and mailing address		\$ <u>6,078,796.65</u>
	WESTMORELAND COAL COMPANY 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112	As of the petition filing date, the claim is: Check all that apply.  Contingent Unliquidated Disputed  Basis for the claim: Intercompany Payable	
	Date or dates debt was incurred Undetermined  Last 4 digits of account number	Is the claim subject to offset?  ☑ No ☑ Yes	
3.19	Nonpriority creditor's name and mailing address		\$ <u>109,169,795.00</u>
	WESTMORELAND KEMMERER, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112	As of the petition filing date, the claim is: Check all that apply.  Contingent Unliquidated Disputed  Basis for the claim: Intercompany Payable	
	Date or dates debt was incurred Undetermined  Last 4 digits of account number	Is the claim subject to offset?  No Yes	

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

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#### **List Others to Be Notified About Unsecured Claims**

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.			
or submit this page. If additional pages are needed	copy the next page.		
On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any		
Line 10			
Not listed. Explain			
Line 15			
Not listed. Explain			
Line 15			
Not listed. Explain			
Line 15			
Not listed. Explain			
Line 15			
□Not listed. Explain			
Line 16			
Not listed. Explain			
Line 16			
Not listed. Explain			
	On which line in Part 1 or Part 2 is the related creditor (if any) listed?  Line 10 Not listed. Explain Line 15 Not listed. Explain Line 16 Not listed. Explain		

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Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

Part 3:	Additional Page for Others to Be Notified About Unsecured C	siaims	
Nam	ne and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
UMW ATTN 2121	ED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND VA HEALTH AND RETIREMENT FUNDS 4: BARBARA E. LOCKLIN & GLENDA FINCH K STREET, N.W., SUITE 350 HINGTON, DC 20037	Line 16  Not listed. Explain	
C/O I ATTN 1000	ED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND MORGAN, LEWIS & BOCKIUS LLP N: CRYSTAL R. AXELROD LOUISIANA STREET, SUITE 4000 STON, TX 77002-5005	Line 16  Not listed. Explain	

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

Part 4:	<b>Total Amounts of the Priority and Nonpriority Unsecured Claims</b>
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5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Fill in this information to identify the case:			
Debtor name Westmoreland Resource Partners, LP			
United States Bankruptcy Court for the: Southern	District of Texas, Houston Division		
Case number (If known): 18-35702 (DRJ)	Chapter 11		

☐ Check if this is an amended filing

### Official Form 206G

## **Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

- 1. Does the debtor have any executory contracts or unexpired leases?
  - ☐ No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
  - X Yes. Fill in all of the information below even if the contracts or leases are listed on Schedule A/B: Assets Real and Personal Property (Official Form 206A/B).

F	Form 206A/B).		
2. L	ist all contracts and unexpire	d leases	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.1	State what the contract or lease is for and the nature of the debtor's interest	Directors & Officers - \$10M Limit - Policy Number: 01-592-30-35 Dated 07/01/2018	AIG (NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA) EXECUTIVE LIABILITY 175 WATER STREET NEW YORK, NY 10038
	State the term remaining	Undetermined	, , , , , , , , , , , , , , , , , , , ,
	List the contract number of any government contract		
2.2	State what the contract or lease is for and the nature of the debtor's interest	Agreement for Professional Services Dated 03/01/2018	CAPITOL NETWORK LLC PO BOX 648 DELAWARE, OH 43015
	State the term remaining	Undetermined	
	List the contract number of any government contract		
2.3	State what the contract or lease is for and the nature of the debtor's interest	Guaranty Dated 12/28/2016	CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVE NASHVILLE, TN 37203
	State the term remaining	Undetermined	
	List the contract number of any government contract		
2.4	State what the contract or lease is for and the nature of the debtor's interest	Guaranty Dated 05/16/2016	CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVE. NASHVILLE, TN 37203
	State the term remaining	Undetermined	
	List the contract number of any government contract	Silosonimos	
2.5	State what the contract or lease is for and the nature of the debtor's interest	Blanket Indemnity Agreement Dated 03/26/2015	CONTINENTAL HERITAGE INSURANCE COMPANY 6140 PARKLAND BLVD SUITE 321 MAYFIELD HIEGHTS, OH 44124
	State the term remaining	Undetermined	
	List the contract number of any government contract		

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)



Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.			
		es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.6	State what the contract or lease is for and the nature of the debtor's interest	Guaranty Dated 02/27/2017	CORNERSTONE ENERGY CORPORATION 4 W. PEARL ST. STE. 200 BATESVILLE, IN 47006
	State the term remaining List the contract number of any government contract	Undetermined	
2.7	State what the contract or lease is for and the nature of the debtor's interest	Amended Coal Mining Lease Indian Lands Dated 06/14/1972	CROW TRIBE OF INDIANS OF THE CROW RESERVATION CROW AGENCY, MT 59022
	State the term remaining List the contract number of any government contract	Undetermined	
2.8	State what the contract or lease is for and the nature of the debtor's interest	Open-End (Equity) Lease Rate Quote Dated 07/19/2017	ENTERPRISE FM TRUST ATTN: ENTERPRISE FM CUSTOMER BILLING PO BOX 800089 KANSAS CITY, MO 64180
	State the term remaining List the contract number of any government contract	Undetermined	
2.9	State what the contract or lease is for and the nature of the debtor's interest	Open-End (Equity) Lease Quote Dated 02/02/2018	ENTERPRISE FM TRUST ATTN: ENTERPRISE FM CUSTOMER BILLING PO BOX 800089 KANSAS CITY, MO 64180
	State the term remaining List the contract number of any government contract	Undetermined	
2.10	State what the contract or lease is for and the nature of the debtor's interest	Open - End (Equity) Lease Schedule Dated 02/15/2018	ENTERPRISE FM TRUST ATTN: ENTERPRISE FM CUSTOMER BILLING PO BOX 800089 KANSAS CITY, MO 64180
	State the term remaining List the contract number of any government contract	Undetermined	
2.11	State what the contract or lease is for and the nature of the debtor's interest	N/A Dated 08/09/2017	ERNST & YOUNG LLP 370 17TH STREET, SUITE 3300 DENVER, CO 80202
	State the term remaining List the contract number of any government contract	Undetermined	
2.12	State what the contract or lease is for and the nature of the debtor's interest	Agreement Dated 06/15/2018	ERNST & YOUNG LLP SUITE 3300 370 17TH STREET DENVER, CO 80202
	State the term remaining List the contract number of any government contract	Undetermined	

\_Westmoreland Resource Partners, LP

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Co	Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.			
		es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease	
2.13	State what the contract or lease is for and the nature of the debtor's interest	Blanket Indemnity Agreement Dated 03/26/2015	EVERGREEN NATIONAL INDEMNITY COMPANY 6140 PARKLAND BOULEVARD SUITE 321 MAYFIELD HEIGHTS, OH 44124	
	State the term remaining List the contract number of any government contract	Undetermined		
2.14	State what the contract or lease is for and the nature of the debtor's interest	BLANKET INDEMNITY AGREEMENT Dated 03/26/2015	EVERGREEN NATIONAL INDEMNITY COMPANY ATTN: COLLATERAL UNIT 4800 OLD KINGSTON PIKE, SUITE 120 KNOXVILLE, TN 37919	
	State the term remaining List the contract number of any government contract	Undetermined		
2.15	State what the contract or lease is for and the nature of the debtor's interest	Morgan Stanley Control Agreement Dated 03/10/2016	EVERGREEN NATIONAL INDEMNITY COMPANY 4800 OLD KINGSTON PIKE SUITE 120 KNOXVILLE, TN 37919	
	State the term remaining List the contract number of any government contract	Undetermined		
2.16	State what the contract or lease is for and the nature of the debtor's interest	Collateralized Bond Surety Program Registered Pledge and Master Security Agreement Dated 03/04/2016	EVERGREEN NATIONAL INDEMNITY COMPANY ATTN COLLATERAL UNIT 4800 OLD KINGSTON PIKE, SUITE 120 KNOXVILLE, TN 37919	
	State the term remaining List the contract number of any government contract	Undetermined		
2.17	State what the contract or lease is for and the nature of the debtor's interest	Coal Reclamation Bond Agreement Dated 12/07/2016	FIRST SURETY CORPORATION 179 SUMMERS STREET SUITE 307 CHARLESTON, WV 25301	
	State the term remaining List the contract number of any government contract	Undetermined		
2.18	State what the contract or lease is for and the nature of the debtor's interest	Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 05/17/2017	GERALD A. TYWONIUK	
	State the term remaining List the contract number of any government contract	Undetermined		
2.19	State what the contract or lease is for and the nature of the debtor's interest	Amendment to Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 03/01/2018	GERALD A. TYWONIUK	
	State the term remaining List the contract number of any government contract	Undetermined		

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Co	Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.			
st all co	ntracts and unexpired leas	es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease	
20	State what the contract or lease is for and the nature of the debtor's interest	Engagement Letter Dated 12/31/2014	HOULIHAN LOKEY CAPITAL INC 10250 CONSTELLATION BLVD 5TH FLOOR LOS ANGELES, CA 90067	
	State the term remaining List the contract number of any government contract	Undetermined		
11	State what the contract or lease is for and the nature of the debtor's interest	Blanket Indemnity Agreement Dated 03/26/2015	INDEMNITY NATIONAL INSURANCE COMPANY 4800 OLD KINGSTON PIKE KNOXVILLE, TN 37919	
	State the term remaining List the contract number of any government contract	Undetermined		
2	State what the contract or lease is for and the nature of the debtor's interest	BLANKET INDEMNITY AGREEMENT Dated 03/26/2015	INDEMNITY NATIONAL INSURANCE COMPANY 4800 OLD KINGSTON PIKE SUITE 200 KNOXVILLE, TN 37919	
	State the term remaining List the contract number of any government contract	Undetermined		
3	State what the contract or lease is for and the nature of the debtor's interest	Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 05/17/2017	KEITH D. HORTON	
	State the term remaining List the contract number of any government contract	Undetermined		
4	State what the contract or lease is for and the nature of the debtor's interest	Amendment to Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 03/01/2018	KEITH D. HORTON	
	State the term remaining List the contract number of any government contract	Undetermined		
5	State what the contract or lease is for and the nature of the debtor's interest	Advantage Lease! Master Equipment Lease Dated 02/01/2016	KOMATSU FINANCIAL LIMITED PARNERSHIP 1701 W. GOLF ROAD ROLLING MEADOWS, IL 60008	
	State the term remaining List the contract number of any government contract	Undetermined		
6	State what the contract or lease is for and the nature of the debtor's interest	Advantage Lease! Schedule No. 002 Dated 05/05/2016	KOMATSU FINANCIAL LIMITED PARNERSHIP 1701 W. GOLF ROAD ROLLING MEADOWS, IL 60008	
	State the term remaining List the contract number of any government contract	Undetermined		

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Co	ppy this page only if more s	space is needed. Continue numbe	ering the lines sequentially from the previous page.
List all co	ntracts and unexpired leas	es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.27	State what the contract or lease is for and the nature of the debtor's interest	Advantage Lease! Schedule No. 003 Dated 05/05/2016	KOMATSU FINANCIAL LIMITED PARNERSHIP 1701 W. GOLF ROAD ROLLING MEADOWS, IL 60008
	State the term remaining List the contract number of any government contract	Undetermined	
2.28	State what the contract or lease is for and the nature of the debtor's interest	Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 05/17/2017	KURT D. KOST
	State the term remaining List the contract number of any government contract	Undetermined	
2.29	State what the contract or lease is for and the nature of the debtor's interest	Amendment to Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 03/01/2018	KURT D. KOST
	State the term remaining List the contract number of any government contract	Undetermined	
2.30	State what the contract or lease is for and the nature of the debtor's interest	Lease Agreement Dated 03/10/2015	LEAF 1720 CRETE STREET MOBERLY, MO 65270
	State the term remaining List the contract number of any government contract	Undetermined	
2.31	State what the contract or lease is for and the nature of the debtor's interest	Guaranty Dated 01/26/2016	MICHELIN NORTH AMERICA INC ONE PARKWAY SOUTH GREENVILLE, SC 29615
	State the term remaining List the contract number of any government contract	Undetermined	
2.32	State what the contract or lease is for and the nature of the debtor's interest	Guaranty Dated 01/27/2016	MICHELIN NORTH AMERICA, INC. ONE PARKWAY SOUTH GREENVILLE, SC 29615
	State the term remaining List the contract number of any government contract	Undetermined	
2.33	State what the contract or lease is for and the nature of the debtor's interest	Affirmation of Guaranty Dated 09/19/2018	MICHELIN NORTH AMERICA, INC. ONE PARKWAY SOUTH GREENVILLE, SC 29615
	State the term remaining List the contract number of any government contract	Undetermined	

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C	opy this page only if more s	space is needed. Continue numbe	ring the lines sequentially from the previous page.
st all co	ntracts and unexpired leas	es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
4	State what the contract or lease is for and the nature of the debtor's interest	Account Application and Client Agreement Dated 03/04/2016	MORGAN STANLEY SMITH BARNEY LLC C/O EVERGREEN NATIONAL INDEMNITY COMPANY ATTN: COLLATERAL UNIT 4800 OLD KINGSTON PIKE, SUITE 120 KNOXVILLE, TN 37919
	State the term remaining List the contract number of any government contract	Undetermined	
5	State what the contract or lease is for and the nature of the debtor's interest	General Partnership or Limited Partnership ("LP") Certification Dated 12/21/2017	MORGAN STANLEY SMITH BARNEY LLC C/O EVERGREEN NATIONAL INDEMNITY COMPANY ATTN: COLLATERAL UNIT 4800 OLD KINGSTON PIKE, SUITE 120 KNOXVILLE, TN 37919
	State the term remaining List the contract number of any government contract	Undetermined	
3	State what the contract or lease is for and the nature of the debtor's interest	Morgan Stanley Control Agreement Dated 03/10/2016	MORGAN STANLEY SMITH BARNEY LLC 185 ASYLUM STREET 21ST FLOOR HARTFORD, CT 06103
	State the term remaining List the contract number of any government contract	Undetermined	
7	State what the contract or lease is for and the nature of the debtor's interest	BLANKET INDEMNITY AGREEMENT Dated 03/26/2015	OHIO INDEMNITY COMPANY C/O EVERGREEN NATIONAL INDEMNITY COMPANY 6140 PARKLAND BOULEVARD, SUITE 321 MAYFIELD HEIGHTS, OH 44124
	State the term remaining List the contract number of any government contract	Undetermined	
3	State what the contract or lease is for and the nature of the debtor's interest	Blanket Indemnity Agreement Dated 03/26/2015	OHIO INDEMNITY COMPANY C/O EVERGREEN NATIONAL INDEMNITY COMPANY 6140 PARKLAND BOULEVARD, SUITE 321 MAYFIELD HEIGHTS, OH 44124
	State the term remaining List the contract number of any government contract	Undetermined	
)	State what the contract or lease is for and the nature of the debtor's interest	Directors & Officers - \$10M Limit - Policy Number: ORPRO 39686 Dated 07/01/2018	OLD REPUBLIC (OLD REPUBLIC INSURANCE COMPANY) 8101 EAST PRENTICE AVENUE, SUITE 825 GREENWOOD VILLAGE, CO 80111
	State the term remaining List the contract number of any government contract	Undetermined	
)	State what the contract or lease is for and the nature of the debtor's interest	Addendum to Letter of Understanding to Provide Partnership Tax Accounting and Reporting Services Dated 04/06/2017	PRICEWATERHOUSECOOPERS LLP 2001 ROSS AVE SUITE 1800 DALLAS, TX 75201
	State the term remaining List the contract number of any government contract	Undetermined	

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Copy this page only if more space is needed. Continue numbering the lines sequent			ring the lines sequentially from the previous page.
List all co			State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.41	State what the contract or lease is for and the nature of the debtor's interest	Engagement Letter Dated 10/21/2016	PRICEWATERHOUSECOOPERS LLP 2001 ROSS AVE SUITE 1800 DALLAS, TX 75201
	State the term remaining List the contract number of any government contract	Undetermined	
2.42	State what the contract or lease is for and the nature of the debtor's interest	Statement Of Work	PRICEWATERHOUSECOOPERS LLP PRICEWATERHOUSECOOPERS PLACE 250 HOWE STREET SUITE 1400 VANCOUVER, BC V6C 3S7
	State the term remaining List the contract number of any government contract	Undetermined	CANADA
2.43	State what the contract or lease is for and the nature of the debtor's interest	Form Of Statement Of Work #1 Dated 06/06/2018	PRICEWATERHOUSECOOPERS LLP PRICEWATERHOUSECOOPERS PLACE 250 HOWE STREET SUITE 1400 VANCOUVER, BC V6C 3S7
	State the term remaining List the contract number of any government contract	Undetermined	CANADA
2.44	State what the contract or lease is for and the nature of the debtor's interest	Statement Of Work Dated 07/09/2018	PRICEWATERHOUSECOOPERS LLP PRICEWATERHOUSECOOPERS PLACE 250 HOWE STREET SUITE 1400 VANCOUVER, BC V6C 3S7
	State the term remaining List the contract number of any government contract	Undetermined	CANADA
2.45	State what the contract or lease is for and the nature of the debtor's interest	Master Services Agreement Dated 06/06/2018	PRICEWATERHOUSECOOPERS LLP 300 MADISON AVENUE NEW YORK, NY 10017
	State the term remaining List the contract number of any government contract	Undetermined	
2.46	State what the contract or lease is for and the nature of the debtor's interest	Blanket Indemnity Agreement Dated 03/26/2015	RLI INSURANCE COMPANY 6140 PARKLAND BOULEVARD, SUITE 321 MAYFIELD HEIGHTS, OH 44124
	State the term remaining List the contract number of any government contract	Undetermined	
2.47	State what the contract or lease is for and the nature of the debtor's interest	BLANKET INDEMNITY AGREEMENT Dated 03/26/2015	RLI INSURANCE COMPANY 6140 PARKLAND BOULEVARD, SUITE 321 MAYFIELD HEIGHTS, OH 44124
	State the term remaining List the contract number of any government contract	Undetermined	

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)



t all co	entracts and unexpired leas	es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
	State what the contract or lease is for and the nature of the debtor's interest	Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 05/17/2017	ROBERT T. CLUTTERBUCK
	State the term remaining List the contract number of any government contract	Undetermined	
	State what the contract or lease is for and the nature of the debtor's interest	Amendment to Long Term Incentive Plan - Award Agreement for Grant of Phantom Units to Non-Employee Director Dated 03/01/2018	ROBERT T. CLUTTERBUCK
	State the term remaining List the contract number of any government contract	Undetermined	
	State what the contract or lease is for and the nature of the debtor's interest	Agreement to pay Fees and Retainer Dated 10/16/2017	SCHULTE & ZABEL LLP 919 THIRD AVE NEW YORK, NY 10022
	State the term remaining List the contract number of any government contract	Undetermined	
	State what the contract or lease is for and the nature of the debtor's interest	Agreement to pay Fees and Retainer Dated 10/16/2017	SCHULTE ROTH & ZABEL LLP 919 THIRD AVE NEW YORK, NY 10022
	State the term remaining List the contract number of any government contract	Undetermined	
	State what the contract or lease is for and the nature of the debtor's interest	Engagement Letter Dated 12/31/2014	SCHULTE ROTH & ZABEL LLP 919 THIRD AVENUE NEW YORK, NY 10022
	State the term remaining List the contract number of any government contract	Undetermined	
	State what the contract or lease is for and the nature of the debtor's interest	Engagement Letter Dated 12/31/2014	SCHULTE ROTH & ZABEL LLP 919 THIRD AVENUE NEW YORK, NY 10022
	State the term remaining List the contract number of any government contract	Undetermined	
	State what the contract or lease is for and the nature of the debtor's interest	General Contract of Indemnity Dated 07/07/2016	ST. PAUL FIRE AND MARINE INSURANCE COMPANY ONE TOWER SQUARE BOND/5PB HARTFORD, CT 06183
	State the term remaining List the contract number of any government contract	Undetermined	

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Co	ppy this page only if more s	space is needed. Continue numbe	ring the lines sequentially from the previous page.
		es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.55	State what the contract or lease is for and the nature of the debtor's interest	General Contract of Indemnity Dated 07/07/2016	TRAVELERS BOND & SPECIAL INSURANCE ATTENTION: SENIOR VICE PRESIDENT COMMERCIAL SURETY ONE TOWER SQUARE HARDFORD, CT 06183
	State the term remaining List the contract number of any government contract	Undetermined	
2.56	State what the contract or lease is for and the nature of the debtor's interest	Engagement Letter Dated 12/31/2014	U.S. BANK NATIONAL ASSOCIATION 5555 SAN FELIPE STREET, SUITE 1150 HOUSTON, TX 77056
	State the term remaining List the contract number of any government contract	Undetermined	
2.57	State what the contract or lease is for and the nature of the debtor's interest	Engagement Letter Dated 12/31/2014	U.S. BANK NATIONAL ASSOCIATION 5555 SAN FELIPE STREET, SUITE 1150 HOUSTON, TX 77056
	State the term remaining List the contract number of any government contract	Undetermined	
2.58	State what the contract or lease is for and the nature of the debtor's interest	Pension Plan Dated 01/01/2017	UNITED MINE WORKERS OF AMERICA C/O UMWA HEALTH AND RETIREMENT FUNDS 4455 CONNECTICUT AVENUE, N.W. WASHINGTON, DC 20008
	State the term remaining List the contract number of any government contract	Undetermined	
2.59	State what the contract or lease is for and the nature of the debtor's interest	Amendment to service agreement Dated 09/01/2017	WESTMORELAND RESOURCES GP, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112
	State the term remaining List the contract number of any government contract	Undetermined	
2.60	State what the contract or lease is for and the nature of the debtor's interest	Amendment to Service Agreement Dated 11/30/2017	WESTMORELAND RESOURCES GP, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112
	State the term remaining List the contract number of any government contract	Undetermined	
2.61	State what the contract or lease is for and the nature of the debtor's interest	Amendment to Service Contract Dated 12/22/2017	WESTMORELAND RESOURCES GP, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112
	State the term remaining List the contract number of any government contract	Undetermined	

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4 -11			Otata the manne and mailing address for all attended to 100 1
t all c	ontracts and unexpired leas	es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2	State what the contract or lease is for and the nature of the debtor's interest	Amendment No. 3 to Services Agreement Dated 01/01/2015	WESTMORELAND RESOURCES GP, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112
	State the term remaining List the contract number of any government contract	Undetermined	
3	State what the contract or lease is for and the nature of the debtor's interest	Service Agreement Dated 01/01/2015	WESTMORELAND RESOURCES GP, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112
	State the term remaining List the contract number of any government contract	Undetermined	
ļ	State what the contract or lease is for and the nature of the debtor's interest	Amendment No.1 to the Services Agreement Dated 10/23/2015	WESTMORELAND RESOURCES GP, LLC 9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112
	State the term remaining List the contract number of any government contract	Undetermined	
5	State what the contract or lease is for and the nature of the debtor's interest	Consigned Stock Agreement Dated 08/18/2017	WIREROPE WORKS, INC. 100 MAYNARD ST WILLIAMSPORT, PA 17701
	State the term remaining List the contract number of any government contract	Undetermined	
)	State what the contract or lease is for and the nature of the debtor's interest	Consulting Service Order Dated 10/11/2017	WORKIVA INC. 2900 UNIVERSITY BLVD. AMES, IA 50010
	State the term remaining List the contract number of any government contract	Undetermined	
,	State what the contract or lease is for and the nature of the debtor's interest	Consulting Services Order Dated 10/11/2017	WORKIVA ATTN: WORKIVA LEGAL TEAM 2900 UNIVERSITY BLVD AMES, IA 50010
	State the term remaining List the contract number of any government contract	Undetermined	
3	State what the contract or lease is for and the nature of the debtor's interest	Consulting Services Order Dated 05/16/2017	WORKIVA ATTN: WORKIVA LEGAL TEAM 2900 UNIVERSITY BLVD AMES, IA 50010
	State the term remaining List the contract number of any government contract	Undetermined	

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Debtor Westmoreland Resource Partners, LP Case number (if known) 18-35702 (DRJ)

	Additional Page if Debtor Has More Executory Contracts or Unexpired Leases  Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.			
List all contracts and unexpired leases		es	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease	
2.69	State what the contract or lease is for and the nature of the debtor's interest	Directors & Officers - \$5M Limit - Policy Number: ELU151510-17 Dated 07/01/2018	XL (XL SPECIALITY INSURANCE COMPANY) 100 CONSTITUTION PLAZA 17TH FLOOR HARTFORD, CT 06103	
	State the term remaining List the contract number of any government contract	Undetermined		

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Fill in this information to identify the case:	
Debtor name Westmoreland Resource Partners, LP	
United States Bankruptcy Court for the:Southern	District of Texas, Houston
Case number (If known): 18-35702 (DRJ)	Division

Check if this is an
amended filing

# Official Form 206H

### **Schedule H: Codebtors**

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1.	Does the debtor have any ☐ No. Check this box and ☒ Yes	codebtors? submit this form to the court with the debtor's other schedules. No	othing else needs to be reported or	this form.
2.	creditors, Schedules D-G.	column 1, list as codebtors all of the people or entities who are also liable for any ditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the edule on which the creditor is listed. If the codebtor is liable on a debt to more than one		ind each
	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
2.1	Absaloka Coal, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D M E/F G
2.2	Basin Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D D E/F D G
2.3	Buckingham Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D D E/F G
2.4	Dakota Westmoreland Corporation	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D 24 E/F □ G
2.5	Daron Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D NA E/F D G
2.6	Harrison Resources, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D DX E/F D G

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
7	Westmoreland Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> E/F □ G
.8	Westmoreland San Juan Holdings, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
9	Westmoreland San Juan, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.10	Westmoreland Savage Corporation	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.11	Westmoreland Texas Jewett Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.12	WRI Partners, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.13	Westmoreland Kemmerer, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.14	Westmoreland Mining LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.15	Westmoreland North Carolina Power, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.16	Westmoreland Partners	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.17	Westmoreland Power, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> E/F □ G

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
2.18	Westmoreland Resources GP, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.19	Westmoreland Coal Company Asset Corp.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
2.20	Westmoreland Coal Sales Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
2.21	Westmoreland Energy Services New York, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.22	Westmoreland Energy Services, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
2.23	Westmoreland Energy, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
24	Westmoreland Kemmerer Fee Coal Holdings, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
25	Texas Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
26	WCC Land Holding Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.27	WEI - Roanoke Valley, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	D X E/F G
.28	Western Energy Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
.29	Westmoreland - Roanoke Valley, LP	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
30	Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> E/F □ G
31	Haystack Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
32	Oxford Conesville, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
33	Oxford Mining Company - Kentucky, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
34	Oxford Mining Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
35	San Juan Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
36	San Juan Transportation Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	CENTRAL PENSION FUND OF THE IUOE & PARTICIPATING EMPLOYERS	□ D <b>X</b> ) E/F □ G
37	Westmoreland Resources GP, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	KOMATSU FINANCIAL LIMITED PARTNERSHIP	M D □ E/F □ G
38	Westmoreland Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	KOMATSU FINANCIAL LIMITED PARTNERSHIP	<b>M</b> D □ E/F □ G
39	Absaloka Coal, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G

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Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
2.40	Basin Resources, Inc.		PENSION BENEFIT GUARANTY CORPORATION	D E/F
.41	Buckingham Coal Company, LLC		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
.42	Dakota Westmoreland Corporation		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
2.43	Daron Coal Company, LLC		PENSION BENEFIT GUARANTY CORPORATION	D E/F
.44	Harrison Resources, LLC		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
2.45	Westmoreland Resources, Inc.		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
.46	Westmoreland San Juan Holdings, Inc.		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
.47	Westmoreland San Juan, LLC		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G
.48	Westmoreland Savage Corporation		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
.49	Westmoreland Texas Jewett Coal Company		PENSION BENEFIT GUARANTY CORPORATION	D E/F
.50	WRI Partners, Inc.		PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
.51	Westmoreland Kemmerer, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
52	Westmoreland Mining LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
53	Westmoreland North Carolina Power, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
54	Westmoreland Partners	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
55	Westmoreland Power, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
56	Westmoreland Resources GP, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G
57	Westmoreland Coal Company Asset Corp.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G
58	Westmoreland Coal Sales Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G
59	Westmoreland Energy Services New York, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
60	Westmoreland Energy Services, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>∑</b> E/F □ G
61	Westmoreland Energy, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G

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Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
2.62	Westmoreland Kemmerer Fee Coal Holdings, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	D E/F
2.63	Texas Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
2.64	WCC Land Holding Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
2.65	WEI - Roanoke Valley, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G
2.66	Western Energy Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	D D E/F
2.67	Westmoreland - Roanoke Valley, LP	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	D X) E/F G
2.68	Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> ) E/F □ G
2.69	Haystack Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	D X E/F G
.70	Oxford Conesville, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>½</b> E/F □ G
.71	Oxford Mining Company - Kentucky, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G
2.72	Oxford Mining Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	□ D <b>X</b> E/F □ G

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
2.73	San Juan Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	D X E/F G
74	San Juan Transportation Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	PENSION BENEFIT GUARANTY CORPORATION	D X E/F G
.75	Absaloka Coal, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
.76	Basin Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
77	Buckingham Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D D E/F
.78	Dakota Westmoreland Corporation	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
79	Daron Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
80	Harrison Resources, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
81	Westmoreland Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
82	Westmoreland San Juan Holdings, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
83	Westmoreland San Juan, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G

### Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 64 of 71

Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
.84	Westmoreland Savage Corporation	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
85	Westmoreland Texas Jewett Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D XI E/F G
86	WRI Partners, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
87	Westmoreland Kemmerer, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> ) E/F □ G
88	Westmoreland Mining LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> ) E/F □ G
89	Westmoreland North Carolina Power, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> ) E/F □ G
90	Westmoreland Partners	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> ) E/F □ G
91	Westmoreland Power, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
92	Westmoreland Resources GP, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
93	Westmoreland Coal Company Asset Corp.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
94	Westmoreland Coal Sales Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
.95	Westmoreland Energy Services New York, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
96	Westmoreland Energy Services, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
97	Westmoreland Energy, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
98	Westmoreland Kemmerer Fee Coal Holdings, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X) E/F G
99	Texas Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D XI E/F G
100	WCC Land Holding Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
101	WEI - Roanoke Valley, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
102	Western Energy Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
103	Westmoreland - Roanoke Valley, LP	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
104	Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
105	Haystack Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G

### Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 66 of 71

Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
106	Oxford Conesville, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
107	Oxford Mining Company - Kentucky, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	□ D <b>X</b> E/F □ G
108	Oxford Mining Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
109	San Juan Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D X E/F G
110	San Juan Transportation Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN	D XI E/F G
111	Absaloka Coal, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X E/F G
112	Basin Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X E/F G
113	Buckingham Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
114	Dakota Westmoreland Corporation	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X) E/F G
115	Daron Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
116	Harrison Resources, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G

### Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 67 of 71

Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
117	Westmoreland Resources, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
118	Westmoreland San Juan Holdings, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
119	Westmoreland San Juan, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
120	Westmoreland Savage Corporation	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
121	Westmoreland Texas Jewett Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> ) E/F □ G
122	WRI Partners, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> ) E/F □ G
123	Westmoreland Kemmerer, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
124	Westmoreland Mining LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
125	Westmoreland North Carolina Power, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
126	Westmoreland Partners	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>½</b> E/F □ G
127	Westmoreland Power, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
2.128	Westmoreland Resources GP, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> ) E/F □ G
.129	Westmoreland Coal Company Asset Corp.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> ) E/F □ G
.130	Westmoreland Coal Sales Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
.131	Westmoreland Energy Services New York, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
.132	Westmoreland Energy Services, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
.133	Westmoreland Energy, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X E/F G
.134	Westmoreland Kemmerer Fee Coal Holdings, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
.135	Texas Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> ) E/F □ G
.136	WCC Land Holding Company, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
.137	WEI - Roanoke Valley, Inc.	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
.138	Western Energy Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G

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Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

	Column 1: Codebtor		Column 2: Creditor	
	Name	Mailing address	Name	Check all schedules that apply:
.139	Westmoreland - Roanoke Valley, LP	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X E/F G
140	Westmoreland Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
141	Haystack Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
142	Oxford Conesville, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X) E/F G
143	Oxford Mining Company - Kentucky, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D XI E/F G
144	Oxford Mining Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X E/F G
145	San Juan Coal Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	D X E/F G
146	San Juan Transportation Company	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND	□ D <b>X</b> E/F □ G
147	Daron Coal Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> I D □ E/F □ G
148	Harrison Resources, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> D □ E/F □ G
149	Oxford Conesville, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> D □ E/F □ G

## Case 18-35672 Document 434 Filed in TXSB on 11/08/18 Page 70 of 71

Debtor

Westmoreland Resource Partners, LP

Case number (if known) 18-35702 (DRJ)

<b>Additional</b>	Page i	if	Debtor	Has	More	Codebtors
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	Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.						
	Column 1: Codebtor		Column 2: Creditor				
	Name	Mailing address	Name	Check all schedules that apply:			
2.150	Oxford Mining Company - Kentucky, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> D ■ E/F ■ G			
2.151	Oxford Mining Company, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> D <b>□</b> E/F <b>□</b> G			
2.152	Westmoreland Kemmerer Fee Coal Holdings, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> D ■ E/F ■ G			
2.153	Westmoreland Kemmerer, LLC	9540 SOUTH MAROON CIRCLE SUITE 300 ENGLEWOOD, CO 80112UNITED STATES	US BANK NATIONAL ASSOCIATION, AS COLLATERAL AGENT	<b>X</b> D □ E/F □ G			

Fill in this information to identify the case and this filing:				
Debtor Name Westmoreland Resource Partners, LP				
United States Bankruptcy Court for the: Southern	_ District of Texas, Houston			
Case number (If known): 18-35702 (DRJ)	210.66.1			

#### Official Form 202

## **Declaration Under Penalty of Perjury for Non-Individual Debtors**

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud ir connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

#### **Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

X	Schedule A/B: Assets–Real and Personal Property (Official Form 206A/B)						
X	Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)						
X	Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)						
X	Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)						
X	Schedule H: Codebtors (Official Form 206H)						
X	Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)						
	Amended Schedule						
	Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204						
	Other document that requires a declaration_						
I ded	lare under penalty of perjury that the forego	oing is true and correct.					
Eve	suted on 11/8/2018	✗ /s/ Gary A. Kohn					
LXG	MM / DD / YYYY	Signature of individual signing on behalf of debtor					
		Gary A. Kohn					
		Printed name					
		Authorized Signatory					
		Position or relationship to debtor					

12/